PUBLISHED MONTHLY—PRICE ANNAS 8.
THE INDIAN RAILWAY
TRAVELLERS' GUIDE.
THE BEST AND MOST COMPLETE GUIDE IN INDIA.
Time and Fare Tables of all Indian Railways, Steam Boats and Daks, Places of Interest—Inland and along the Coast—Postal and Telegraphic Information, &c., &c., with a
COLOURED MAP OF INDIA.
The Bombay Gazette Press, Fort, Bombay.

PUBLISHED TWICE DAILY.

THE Bombay Gazette.

MORNING EDITION.

No. 54,055.—NEW SERIES.] BOMBAY:—THURSDAY, MARCH 21, 1907. [PRICE: ONE ANNA.

BO… BRANCH OF THE …L ASIATIC SO…

NESTLÉ'S
CONDENSED
MILK
RICHEST IN CREAM
UNTOUCHED BY HAND

SHIPPING.

PENINSULAR AND ORIENTAL S. N. COMPANY.

LIST OF DEPARTURES FROM BOMBAY FOR MARSEILLES & LONDON

WITH LIBERTY TO CALL AT BRINDISI AND MALTA.

Date of Sailing. Saturday 2-30 P.M.	Steamers.	Tons.	Connecting at Aden with	Tons
1907.				
23rd Mar.	PENINSULAR	5294	MARMORA	10509
30th „	CALEDONIA	7558	....	....
6th Apr.	MACEDONIA	10512	....	....
13th „	CHINA	7912	....	....
20th „	PENINSULAR	5294	MOLDAVIA	9500
27th „	EGYPT	7919	....	....
4th May	ORIENTAL	5284	HIMALAYA	6898
11th „	ARABIA	7903	....	....
18th „	PENINSULAR	5294	VICTORIA	6522
25th „	PERSIA	7951	....	....
1st June	ORIENTAL	5284	INDIA	7911
8th „	PENINSULAR	5294	....	

The above Steamers convey Passengers to Marseilles, Plymouth and London

Passengers for Brindisi tranship to a connecting steamer at Port Said.

HEAVY BAGGAGE must be sent to the BALLARD PIER on FRIDAY AFTERNOON, the day previous to sailing, and CABIN BAGGAGE before 9 A.M., on SATURDAY. The attention of Passengers is called to the importance of having their Baggage labelled with port of destination.

Tenders leave the Ballard Pier on day of sailing. All Passengers must attend at that place between 12 and 12-30 P.M., for Medical inspection by the Health Officer of the Port, and no one will be allowed on board the Mail Steamer unless so examined and conveyed thence in the Company's Steam Barges. Special attention is directed to these regulations, which are imperative under the Venice Convention.

Friends of Passengers cannot go on board the Mail Steamer.

TO COLOMBO, STRAITS, CHINA AND AUSTRALIA.

The Company's Steamers leave Bombay fortnightly, usually on TUESDAYS, taking Passengers for the Straits, China and Japan and Return Tickets are issued on favourable terms.

Cargo Steamers are despatched to China at frequent intervals calling at Ports *en route*

W. C. SYMES,
Superintendent, P. & O. S. N. COMPANY.
BOMBAY, *13th March*, 1907.

HOMEWARD PASSAGES.

GRINDLAY GROOM & CO.,

BOMBAY.

PASSENGERS booked without charge and on Favourable terms. Berths carefully selected.
SLEEPING CAR and CONTINENTAL RAILWAY TICKETS procured.
RAILWAY OFFICIALS and MISSIONARIES booked at Reduced Rates.
PASSAGES booked to ENGLAND via JAPAN and AMERICA by the Canadian Pacific, Occidental and Oriental, and Pacific Mail Routes.
HANDBOOK giving details of Fares, &c., and List of Sailings by all Lines sent free on application.
PASSENGERS met on arrival.
BAGGAGE shipped and cleared and Insurance effected covering all risks.
PACKAGES cleared or shipped.
CIRCULAR NOTES, BANK NOTES DRAFTS, and SOVEREIGNS at current rates

CALCUTTA AGENTS: GRINDLAY & Co.
LONDON AGENTS: GRINDLAY & Co.

COMPAGNIE DES MESSAGERIES MARITIMES.

FRENCH MAIL STEAMERS.

TO MARSEILLES.

Vessels	Tons.	Captains.	To Sail on THURSDAY
DUMBEA	5,686	Boyer	21st Mar. 1907.
SYDNEY	4,118	Barillon	18th Apr. „
ARMAND BEHIC	6,388	Guionnet	16th May „
YARRA	4,142	Sellier	13th June „
NERA	5,576	Schmitz	11th July „
DUMBEA	5,686	Boyer	8th Aug „
SYDNEY	4,118	Barillon	5th Sept „

INTERCHANGEABLE TICKETS.

RETURN TICKETS can be made available for one way by the Messageries Maritimes and the return voyage by the Austrian Lloyd's at Reduced Fares

TO AUSTRALIA DIRECT AND THE FAR EAST, TRANSHIPPING AT COLOMBO.

Vessel	Tons.	Captain	To Sail on or about
YARRA	4,142	Sellier	30th Mar. 1907.
NERA	5,576	Schmitz	27th Apr. „
DUMBEA	5,686	Boyer	25th May „

For further Particulars apply to
L. BRICARD,
Agent.
Esplanade Road, BOMBAY.

ANCHOR LINE.

REGULAR SAILINGS from BOMBAY to MARSEILLES & LIVERPOOL,

The following sailings have been arranged:—

Steamers	Captain.	Tonnage.	Date.
			1907.
SCINDIA	Shafto Abrey	5106	25th Mar.
CASTALIA	F. S. Blight	6300	6th April.
MASSILIA	J. Thomson	5091	16th „
OLYMPIA	C.F. Osborne, R.N.R	5124	4th May.
CIRCASSIA	A. Haig	6716	28th „
SCINDIA	Shafto Abrey	5106	19th June.
CASTALIA	F. S. Blight	6300	9th July.
MASSILIA	J. Thomson	5,091	24th „
OLYMPIA	C.F. Osborne, R.N.R	5124	11th Aug.
CIRCASSIA	A. Haig	6716	27th „
SCINDIA	Shafto Abrey	5106	16th Sept.
CASTALIA	F. S. Blight	6300	6th Oct.

BOMBAY TO LIVERPOOL DIRECT.

Steamers.	Tons.	Captains.	Saling about
ASIA	3,611	J. Shanklin	5th May 1907.

Bombay to Suez	Rs. 350
Bombay to Port Said	Rs. 380
Bombay to Marseilles	Rs. 525
Bombay to Liverpool (all the way by sea)	Rs. 550
Bombay to London overland from Marseilles and including 1st class rail ticket across the Continent	Rs. 600
Bombay to New York	Rs. 790
Return ticket to Liverpool (all the way by sea)	Rs. 900
Return ticket to London overland from Marseilles and back from Liverpool	Rs. 950

Steamers marked *Fares Rs. 50 less on return tickets than above
All Return Tickets are available for 2 years
Concession granted to Families. Railway employees, Hospital Nurses, Missionaries, Tea Planters, etc.

Each Steamer carries a duly qualified Surgeon and experienced Stewardess, and is fitted with every comfort.

All steamers have electric lights and all steamers with the exception of those marked * have electric fans in every cabin free of charge.

The Advertised Rates to Europe include a passage by B. I. S. N Co.'s Steamer between Karachi and Bombay.

Officers of the Army are exempted from the penalty attached to overstaying their leave by reason of delay in arrival of Steamer, provided it is timed to arrive within the period of their leave.

For any further information regarding passage, etc., apply to the undersigned.

W. & A. GRAHAM & Co.,
Agents, Bombay.

BOMBAY PRICE CURRENT and Summary of Trade Published Weekly, on the Departure of the Overland Mail for Europe, containing a Specially-Written Market Report. Freight Report, &c., Summary of Cotton Exports during the Week, Imports and Exports of Bullion. Comparative Summaries of Exports, Comparative Summaries of Imports, of Piece-Goods, and of Yarn into Bombay from Great Britain Share Lists and Rates of Exchange. List of Vessels in Bombay Harbour on the date of publication, and Arrivals and Departures of Vessels during the Week. Charters and Engagements. Annual Subscription in advance Rs. 10. Single Copy Annas 4. "Bombay Gazette" Office, Meadow Street,

SHIPPING

BRITISH INDIA STEAM NAVIGATION COMPANY, LD.

INTEND TO DESPATCH STEAMERS AS FOLLOWS:—

FOR KARACHI.

Weekly from Victoria Dock Wall No. 14 Shed.

Steamers.	Tons.	Sailing Date.	Time.	Route.—Via.
LINGA	2,170	Mon. 25th Mar.	11 a. m.	P. D. & C.*
KOLA	1,205	Thur. 21st Mar.	9 a.m.	Cutch Mandvie.
LHASA	2,170	Frid. 22nd Mar.	12 noon	(direct).*

* Via Porebunder, Dwarka and Cutch Mandvie.

FOR KARACHI AND PERSIAN GULF (Weekly).

S. S. "GOALPARA," 2,147 tons, on MONDAY, 25th Mar., calling at Karachi, Pasni, Gwadur, Muscat, Bunder Abbas, Dubai, Linga, Bahrein, Bushire and Koweit.

FOR KARACHI AND BUSREH (Weekly).

S. S. "KOLA," 1,205 tons, on THURSDAY, 21st Mar., calling (for Mails and Passengers) at Muscat, Bushire, and Mahomera, also taking Passengers and cargo on through bookings to Ahwaz and Bagdad.

FOR COAST PORTS AND CALCUTTA.

S. S. "SIRDHANA," 2,729 tons, on or about 30th March.

FOR EAST AFRICA AND ADEN.

S. S. "AFRICA," 2,037 tons, sailing on or about 25th March calling at Porebunder, Zanzibar, Mombassa and Lamu.

FOR RANGOON OR CALCUTTA (Direct).

Frequent sailings, for particulars of which, also as to onward connections to ports in Arracan, Burma, Straits Settlements, Mauritius, Australia, and New Zealand, apply to—

MACKINNON MACKENZIE & CO.,
Agents, BOMBAY.
20th *March*, 1907.

KING KING & Co.,

BANKERS and EAST INDIA AGENTS
BOMBAY.

PASSAGES ENGAGED and best available berths secured at lowest rates obtainable by P. and O. and all other Steamers, free of charge of Commission.

Latest List of Sailings, Fares and Handbook of information furnished by return of post on application.

SPECIAL REDUCED FARES for Railway Officials, Missionaries, and Family Parties obtained.

Special attention paid to the grouping of Passengers travelling 2nd Class by P. and O.

Every assistance rendered to Passengers on arrival in Bombay. Baggage taken over at the Railway Stations and Shipped.

Special Agents of the Firm meet all Steamers at Brindisi and Marseilles.

Packages of every description received for despatch as Cargo to Messrs. HENRY S. KING & Co., London, or Messrs. KING BAILLIE and Co., Liverpool.

Freight and Marine Insurance at the Lowest Rates. Quotations furnished on application.

KING HAMILTON & Co.,
CALCUTTA:
HENRY S. KING & Co., LONDON.

AUSTRIAN LLOYD'S S. N. Co.

UNDER MAIL CONTRACT WITH THE AUSTRIAN GOVERNMENT.

DIRECT LINE TO TRIESTE VIA BRINDISI.

Steamers.	Tons	Captain.	To sail on
SEMIRAMIS	3981	E. Winterhalter	22nd March,
AFRICA	4596	P. Badessich	1st April.
IMPERATOR	4140	F. Mosca	16th April.
KOERBER	5301	A. Foresti	1st May.
BOHEMIA	4282	M. Dabcovich	16th May.
AFRICA	4596	P. Badessich	1st June.
KOERBER	5301	A. Foresti	1st July,
AFRICA	4596	P. Badessich	1st Aug.

ORDINARY LINE TO TRIESTE.

Steamers.	Tous	Captain.	To sail on or about.
*† AUSTRIA	7588	A. Bilaffer	3rd April.
*† VORWAERTS	5990	R. Collodani	2nd May.
* PERSIA	5895	P. Craglietto	25th May.
* TRIESTE	5095	D. Mistrorigo	24th June.
* F. FERDINAND	6046	C. Matcovich	2nd Aug.

* Will call at Karachi. † Will call at Fiume

RETURN TICKETS TO TRIESTE, VENICE, and Brindisi are available for two years.

THROUGH TICKETS TO LONDON.

1st and 2nd Class Single and Return Tickets are issued via Trieste, the St. Gothards and other Routes.

INTERCHANGEABLE TICKETS WITH THE MESSAGERIES MARITIMES Co.

RETURN TICKETS, available for one way by the Austrian Lloyd's and the return voyage by the Messageries Maritimes Co., are issued at reduced fares.

INTERCHANGEABLE TICKETS WITH THE NORTH GERMAN LLOYD'S S. N. CO.

First Class Return Tickets are issued for the voyage Bombay to Trieste by Austrian Lloyd's and Genoa to Colombo by North German Lloyd's and vice versa, for Rs. 1,080 or £72.

Passengers to VENICE tranship at TRIESTE to another steamer of the Company which takes about 6 hours to cross the Gulf.

STEAM TO JAPAN via COLOMBO, PENANG, SINGAPORE, HONGKONG, SHANGHAI, YOKOHAMA, AND KOBE.

Steamers.	Tons	Captain.	To sail on or about.
FRANZ FERDINAND	6046	C. Matcovich	25th April,

For further particulars regarding passages apply to the
AGENT GENERAL,
Austrian Lloyd's S. N. Co
Sassoon House, 52, Church Gate Street, Fort, Bombay.

THE NIPPON YUSEN KAISHA.

TO JAPAN VIA SINGAPORE, HONGKONG AND SHANGHAI.

Vessels	Tons.	Captain.	Arrival.	Departure. 1907
KAGOSHIMA MARU	...	K. Kori	......	26th Mar.
TIENTSIN MARU	..	T. Tibbols	30th Mar	10th April
COLOMBO MARU	...	K. Homma	2nd Apr	13th April
BOMBAY MARU	...	S. Ishikawa	16th Apl.	27th April
CEYLON MARU	...	F. Pyne	30th Apl.	11th May.
TOTOMI MARU	...	A. Keith	14th May	25th May
RIOJUN MARU	...	G. S. Lapraik	28th May	8th June
KAGOSHIMA MARU	...	K. Kori	11th June	22nd June
COLOMBO MARU	...	K. Homma	25th June	6th July
BOMBAY MARU	...	S. Ishikawa	9th July	20th July
CEYLON MARU	...	F. Pyne	23rd July	3rd August

For Freight apply to
T. KUSUMOTO,
Manager
Navsari Buildings, Hornby Row,
Fort, Bombay.

N.B.—CONSIGNEES of CARGO by the above Line are hereby NOTIFIED that NO CLAIMS for SHORT DELIVERY, DAMAGE, &c., WILL BE ENTERTAINED unless they are sent to the office within ten days after the steamer's arrival. No Survey will be held on cargo warehoused or removed from the Landing Shed

SPECIAL OFFER.

COMMERCIAL ENVELOPES.—"Gazette Special No. 1" at Rs. 2-12 per thousand: if printed on flap, Rs. 4 per thousand. "Gazette Special No. 3" at Rs. 3-12 per thousand: if printed on flap Rs. 5 per thousand. Samples on application at "THE BOMBAY GAZETTE," Office,

COUTTS & CO.,

ARMY, SHIPPING & PASSENGER AGENTS,
Hornby Row, BOMBAY & KARACHI, Bunder Road
CLEARING DEPARTMENT.

GOODS, PACKAGES & Parcels arriving from abroad cleared through Customs & despatched upcountry or delivered locally with promptitude and economy. Shipping documents and Invoices should be sent to us as soon as possible to avoid delays and demurrage.

Special low Contract Rates to regular Clients and Merchants.

PASSENGERS MET on arrival and assisted in clearing baggage through Customs.

LETTERS, PARCELS, TELEGRAMS for expected friends received and delivered FREE of charge.

MAXIMUM of SPEED & MINIMUM TROUBLE GUARANTEED. Correspondence invited and full particulars supplied by return post.

INSURANCES.

THE DEMAND FOR

STANDARD POLICIES

EVERY YEAR since 1865 the NEW BUSINESS has exceeded £1,000,000 sums assured PER ANNUM—a result maintained uninterruptedly for so long a period by

NO OTHER BRITISH OFFICE.

NEW POLICIES IN 1905

ISSUED FOR	£2,585,408
ACCUMULATED FUNDS	£11,300,000
ASSURANCES IN FORCE	£38,090,165

ASK FOR THE 1905 PROSPECTUS containing the LATEST RATES and NEW SCHEMES, obtainable from

F. A. PREVOST,
Secretary, Bombay Branch.
BINNY & Co.,
Chief Agents, Madras,

THE ORIENTAL GOVERNMENT SECURITY LIFE ASSURANCE COMPANY, LIMITED.

Established 1874.

Trust Fund Amounting to over
Rs. 2,35,00,000.
INVESTED IN GOVERNMENT SECURITIES and lodged with the OFFICIAL TRUSTEE OF BOMBAY.

TOTAL ASSURANCES in force nearly
RS. 10,00,00,000

ANNUAL INCOME NEARLY
RS. 50,00,000.

For Prospectus containing all particulars apply to
R. PATERSON BROWN,
Manager, BOMBAY

EMPIRE OF INDIA LIFE ASSURANCE COMPANY, LD.

Head Office: BOMBAY.

ILLUSTRATIVE TABLE.

Showing the Annual Premium payable for various kinds of Policies, WITH PROFITS.

Age next Birth day.	ASSURANCES OF Rs. 1000 PAYABLE AT DEATH.				ENDOWMENT ASSURANCES OF Rs. 1000			Age next Birthday.
	Whole Life Premiums.	Premiums Limited to			Payable at Death or at the end of			
		10 years.	15 years.	20 years.	15 years.	20 years.	25 years.	
	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	
20	21 10	46 8	36 6	30 7	64 5	47 6	37 11	20
25	24 2	52 5	39 4	33 0	64 13	48 0	38 7	25
30	27 4	56 13	42 13	36 0	65 10	49 0	39 11	30
35	31 5	62 4	47 1	39 12	66 12	50 8	41 10	35
40	36 11	68 12	52 5	44 9	68 11	52 14	44 10	40
45	43 14	76 7	58 12	...	71 11	56 12	...	45

Detailed Prospectus and Balance Sheet on Application.

E. F. ALLUM,
General Manager.

FUNDS OVER ....£13,000,000.

FIRE ROYAL INSURANCE COMPANY LIFE

FIRE DEPARTMENT.

Every Class of Business Transacted at Lowest Rates.

LIFE DEPARTMENT.

New Prospectus just Issued containing LARGELY REDUCED RATES.

Application for Agencies in unrepresented Mofussil Centres invited.

Apply for Particulars.

BRANCH OFFICE: SECY. C. M. ROSS,
AGENTS: T. H. MOORE & Co
ROYAL INSURANCE BUILDING, HUMMUM STREET,
49/49, *Church Gate Street*,
BOMBAY.

CLOSE OF THE SEASON.

18 SECOND-HAND PIANOS TO BE CLEARED.

IN GOOD CONDITION.

BY WELL-KNOWN MAKERS.

BUILT FOR THE INDIAN CLIMATE.

We would invite anyone requiring a good Piano, exceptionally cheap, to call at our Saloon without delay, since the prices at which we intend to dispose of these 18 instruments will ensure their Speedy Sale.

MARCKS & Co., LTD.,

SOLE AGENTS FOR

Bluthner and Schiedmayer and Sochne Pianos,
BOMBAY & POONA.

PHILLIPS & CO.'S
CLUB WHISKY

Is the most Popular Whisky in the Bombay Presidency. It is cheap, sound and wholesome, with a decidedly attractive and mellow flavour.
Per bot. Rs. 2-8; per doz. Rs. 28.

FERINTOSH WHISKEY

Has been steadily increasing in public estimation for a Quarter of a century. Per dozen Rs. 24-8.

IRONSTONE BURGUNDY.

A rich strengthening Ferruginous Wine.
Per Bot. Re. 1-4; Per doz. Rs. 13-0.
Per 2 doz.case, Rs. 25-8.

BOMBAY, {PHILLIPS & CO., LD.,} POONA.

PURITY & QUALITY GUARANTEED.

STUHR'S GENUINE

TRADE C F St & Co MARK

RUSSIAN CAVIARE

Preserved in Tins and Glass Jars.

C. F. STUHR & CO.; HAMBURG.

Export Agent:
W. LOVEGROVE, 12, ST. MARY AXE, LONDON.
GUARANTEED BY US TO KEEP IN TROPICAL CLIMATES.

USE ONLY and USE ALWAYS

ATKINSON'S

MOST REFRESHING.

A LUXURIOUS PERFUME IN HEALTH.

Far Superior to the German Kinds.

A NECESSARY RESTORATIVE IN SICKNESS.

EAU DE COLOGNE

THERE IS NO DOUBT THAT

where Eno's 'Fruit Salt' has been taken in the earliest stages of a disease it has in innumerable instances prevented a serious illness. The effect of

ENO'S 'FRUIT SALT'

upon any disordered, sleepless, or feverish condition is simply marvellous and unsurpassed. In fact it

IS

NATURE'S OWN REMEDY

CAUTION.—*Examine the Capsule and see that it is marked ENO'S 'FRUIT SALT,' otherwise you have the sincerest form of flattery—IMITATION.*

Prepared only by J. C. ENO, Ltd., 'FRUIT SALT' WORKS, London, S.E., Eng., by J. C. ENO'S Patent.

Sold by Chemists and Stores everywhere.

WRITES IN SIGHT,
RELIABLE,
STRONG,
SIMPLE IN CONSTRUCTION,
and therefore
EASILY KEPT IN ORDER.

The "EMPIRE"

PRICE - - 250 RS.

Some Users:
H.M. GOVERNMENT 800 Machines.
CANADIAN PACIFIC RAILWAY 500 Machines,
&c., &c.

Agents: Continental Commercial Depot, 53 Esplanade, Fort,

INSURANCES.

NORTH BRITISH AND MERCANTILE INSURANCE Co.

ESTABLISHED 1809.

CHIEF OFFICES:
EDINBURGH: 64, Prince's Street.
LONDON: 61 Threadneedle Street.

Total Funds Exceed	£17,837,000
Total Revenue for 1905 Exceeded	£ 3,774,000

The sum of over ONE MILLION STERLING was divided among Participating Life Policy-holders in 1905, yielding a BONUS at the Rate of £1-8-0 per cent. per annum not only on the original sums assured but also on all subsisting Bonuses.

POLICIES in some cases have been MORE THAN DOUBLED in amount by the addition of BONUSES.

For 1905 PROSPECTUS and Proposal Forms apply to

Messrs. KING KING & Co.,
Secretaries,
NORTH BRITISH and MERCANTILE INSURANCE Co.,
KING'S BUILDINGS, BOMBAY.

GRESHAM LIFE OFFICE.

ESTABLISHED 1848.

RESULTS FOR 1905.

THE PROFITS declared at the last Quinquennial valuation ending 31st December, 1905, show a SURPLUS of over 45 LACS of RUPEES, 90 per cent. of which will be distributed amongst the participating Policy-holders.

ASSETS EXCEED, 14 Crores of Rupees.
PREMIUM INCOME, 2 Crores of Rupees.
A GRESHAM Policy represents all that is desirable.

Apply CROFT MODY & CO.
Chief Agents for India, Burma, and Ceylon,
BOMBAY.

BANKS.

NATIONAL BANK OF INDIA, LD

SUBSCRIBED CAPITAL	£1,200,000
PAID-UP CAPITAL	£600,000
RESERVE FUND	£600,000

HEAD OFFICE:
7, BISHOPSGATE STREET WITHIN, LONDON,
BRANCHES:

Calcutta.
Lahore.
Amritsar
Kurrachee.
Steamer Point.
Entebbe.
Delhi.
Bombay.
Madras.
Rangoon.
Aden.
Cawnpore.
Colombo.
Mandalay.
Newera Elya.
Kandy.
Tuticorin
Zanzibar.
Mombassa
Nairobi.
Chittagong

FIXED DEPOSITS.—The Bank receives DEPOSITS FIXED for one year and shorter periods, at Rates of Interest to be ascertained on application.

CURRENT DEPOSIT ACCOUNTS are opened for approved Customers, and interest is allowed at 2 per cent. per annum on daily balances from Rs. 1,000 up to Rs. 1,00,000, but no interest is allowed when the sum accrued does not amount to Rs. 5 half-yearly.

BILLS OF EXCHANGE, payable in the principal Cities of Europe, India, China, Africa, and Australia purchased or collected.

DRAFTS are granted on the Head Office and Branches of the Bank and on the principal Cities of Europe Africa, America, and Australia. Remittances may be made by telegram.

The Bank undertakes the purchase and sale of Government Securities, Stocks, and Shares, and receives same for safe custody, realising Interest and Dividends when due.

LOANS and CASH CREDITS granted on approved Securities.

HARRY S. JOHNSTON,
BOMBAY *Ag. Manager.*

HONGKONG AND SHANGHAI BANKING CORPORATION.

Paid up Capital	$ 100,00,000
Sterling Reserve Fund	$ 100,00,000
Silver Reserve Fund	$ 110,00,000
Reserve Liability of Proprietors	$ 100,00,000

COURT OF DIRECTORS AND HEAD OFFICE IN HONGKONG.

J. R. M. SMITH, *Chief Manager.*

LONDON BANKERS:
LONDON AND COUNTY BANKING COMPANY, LD.

LONDON COMMITTEE:
SIR THOS. JACKSON, BART., Chairman.
CARL MEYER, Esq., (Director, National Bank, Egypt).
WM. GAIR RATHBONE, Esq. (Director Peninsular and Oriental Steam Navigation Co.).
SIR EWEN CAMERON, K. C. M. G.
A. M. TOWNSEND, } *London Managers.*
C. S. ADDIS, }

BRANCHES AND AGENCIES:

AMOY.
BANGKOK.
BATAVIA.
BOMBAY.
CALCUTTA.
COLOMBO.
FOOCHOW.
HAMBURG.
HANKOW.
HONGKONG.
KOBE.
LONDON.
LYONS.
MANILA.
NAGASAKI.
NEW YORK.
PEKING.
PENANG.
RANGOON.
SAIGON.
SAN FRANCISCO.
SHANGHAI.
SINGAPORE.
SOURABAYA.
TIENTSIN.
YOKOHAMA.
YLOILO.

CURRENT DEPOSIT ACCOUNTS.

Interest allowed at 1 per cent. per annum on Daily Balances of Rs. 1,000 to Rs. 1,00,000, provided the sum accrued amounts to Rs. 5 half-yearly.

FIXED DEPOSITS.

Are received for varying periods up to 12 months on terms which may be ascertained on application.

Drafts granted on London and the chief Commercial places in Europe, India, Australia, America, China, and Japan.

Credits granted, Bills purchased, and every description of Banking and Exchange business transacted.

C. H. WILSON,
Acting Agent.
CHURCH GATE STREET, BOMBAY.

THE YOKOHAMA SPECIE BANK, LD

SUBSCRIBED CAPITAL	Yen	24,000,000
PAID-UP CAPITAL	„	21,000,000
ORDINARY RESERVE FUND	„	10,700,000
SPECIAL RESERVE for SILVER FUND	„	1,000,000
SPECIAL RESERVE FUND	„	2,000,000

HEAD OFFICE:—YOKOHAMA.
BRANCHES AND AGENCIES:—

London
Lyons
New York
San Francisco
Honolulu (Hawaii)
Shanghai
Hongkong
Hankow
Tientsin
Peking
Newchwang
Chefoo
Tiehling
Changchun
Antung-Hsien
Ryojun (Port Arthur)
Fengtien
Liaoyang
Dairen (Dalny)
KOBE
Osaka
Tokyo
Nagasaki
Bombay

LONDON BANKERS:—
The Bank of England; The London Joint Stock Bank, Ld.; The Union of London and Smiths Bank, Ld.; The Parr's Bank, Ld.

BOMBAY BRANCH:—
LIBERAL INTEREST allowed on CURRENT Accounts.
FIXED DEPOSITS on terms to be learnt on application.
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NOTICE.

This is to notify that Mr. M. C. Annes, of St. Mary's Road, Secunderabad, has been authorised to receive orders for and to arrange for the distribution of the "Bombay Gazette" in Hyderabad City and Suburbs, the Residency Bazaars, Chudderghat, Saifabad, Secunderabad, Trimulgherry, and Bolarum.

The Annual Subscription is Rs. 30 (Thirty), payable in advance, and the paper will be delivered to Subscribers each Evening immediately after the arrival at Hyderabad and Secunderabad of the Bombay Mail Train.

PUBLIC NOTIFICATIONS.

CONSIGNEES of CARGO holding Austrian Lloyd's Bills of Lading per S. S. "BARBARIGO," of The Venetian S. N. Co. are REQUESTED to apply to this Office for Delivery Orders and TAKE DELIVERY of their CARGO from the VICTORIA DOCK, No. 14 Berth.

The Company's Surveyor, Captain MACFADYEN, will attend every morning to survey damages and all claims in this respect must be adjusted within seven days after the discharge of the respective cargo otherwise they will not be entertained.

No surveys can be allowed after the seven days, or on Goods removed from the Landing Shed.

APPLICATIONS for SURVEY must reach the Undersigned in time, so that the SURVEY can take place at latest on the morning of the Seventh Day.

E. SCARPA,
Agent-General Austrian Lloyd's S. N. Co.

GREAT INDIAN PENINSULA RAILWAY.

NERAL-MATHERAN STEAM TRAMWAY.

THE NERAL-MATHERAN STEAM TRAMWAY will be OPENED for GOODS TRAFFIC, on and from FRIDAY, the 22nd March, 1907.

For Rates for Merchandise between Neral and Matheran and other particulars apply to STATION MASTERS, at Principal Stations or the Undersigned.

A. C. RUMBOLL,
Ag. General Traffic Manager.

VICTORIA TERMINUS,
21st MARCH, 1907.

GREAT INDIAN PENINSULA RAILWAY.

ON and from SATURDAY, the 23rd of March, 1907, and until further notice, Nos. 125 DOWN and 126 UP KURLA LOCAL TRAINS now RUNNING MONDAY to FRIDAY will run DAILY.

A. C. RUMBOLL,
Ag. General Traffic Manager.

BOMBAY, 20TH MARCH, 1907.

THE JAMSETJEE N. PETIT INSTITUTE.

NOTICE.

ANNUAL GENERAL MEETING.

THE ANNUAL GENERAL MEETING of the Members of the above Institute will be held on THURSDAY, the 28th of March, at 5-30 P.M. (Standard Time), in the Hall of the Institute, Hornby Road.

1. To adopt the Committee's Report and Audited Balance Sheet for the year 1906.
2. To appoint six Directors, in accordance with the returns of the Voting Lists, for the current year.
3. To elect two Auditors for 1907.
4. To transact such other business as may be brought before the Meeting by the Chairman.

SPECIAL GENERAL MEETING.

A SPECIAL GENERAL MEETING of the Members of the above Institute will be held on THURSDAY, the 28th of March, in the Library Hall, Hornby Road, immediately after the completion of the business before the Annual General Meeting, to transact the following business:—

To adopt the Rules and Regulations of the Institute as revised by the Managing Committee.

By order,
JEEJEEBHOY P. MISTRI,
Honorary Secretary.

BOMBAY, 21st MARCH, 1907.

MUNICIPALITY OF BOMBAY.

NOTICE.

SEALED TENDERS will be received by the Municipal Commissioner for the City of Bombay, up to One P.M. (Bombay Time), on WEDNESDAY, the 8th day of May, 1907, for the SUPPLY of STONEWARE and CASH IRON PIPES and FITTINGS.

2. Form of Contract, Specification, &c., may, on payment of Rs. 5, be obtained from the undersigned, who will, on application, give any further information that may be required.

3. Tenders must be accompanied by a deposit of Rs. 1,000 to be paid to the Chief Accountant in cash, or public securities, and to be forfeited in case of withdrawal of Tender, or of refusal to sign the Contract.

4. A further payment, to make the total deposit equivalent to 10 per cent. on the Contract amount, will have to be made by the Contractor whose Tender may be accepted.

5. The Municipal Commissioner does not bind himself to accept the lowest or any Tender.

By Order of the Municipal Commissioner,
J. LACEY,
Storekeeper, Municipality.

STOREKEEPER'S OFFICE, CHINCHPOKLI,
19th March, 1907.

NOTICE.

NATIONAL BANK OF INDIA, LIMITED.

THE TRANSFER BOOKS of the Bank will be CLOSED from the 19th to the 26th, instant, both dates inclusive.

By order of the Board,
HARRY S. JOHNSTON,
Ag. Manager.

Bombay, 18th March, 1907.

BOMBAY GYMKHANA.

A SPECIAL GENERAL MEETING of the Members of the Bombay Gymkhana will be held in the Pavilion on MONDAY the 25th March, 1907, at 6-30 P. M.

W. A. HAIG BROWN,
R. A. SPENCE,
Joint Hon. Secretaries.

MUNICIPALITY of BOMBAY.

NOTICE.

SEALED TENDERS will be received by the Municipal Commissioner for the City of Bombay, up to One P.M. (Bombay Time), on MONDAY the 24th day of June, 1907, for the SUPPLY of 750 DOUBLE VALVE HYDRAUTS.

2. Form of Contract, Specification, &c., may on payment of Rs. 5, be obtained from the undersigned, who will on application give any further information that may be required.

3. Tenders must be accompanied by a deposit of Rs. 1,400, to be paid to the Chief Accountant in cash, or public securities, and to be forfeited in case of withdrawal of Tender, or of refusal to sign the Contract.

4. A further payment to make the total deposit equivalent to 10 per cent. on the Contract amount will have to be made by the Contractor whose Tender may be accepted.

5. The Municipal Commissioner does not bind himself to accept the lowest or any Tender.

By Order of the Municipal Commissioner,
J. LACEY,
Storekeeper, MUNICIPALITY.

STOREKEEPER'S OFFICE, Chinchpokli,
19th March, 1907.

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THE FIRST TOURNAMENT for EUROPEAN AMATEURS only will commence on SATURDAY, March 16th, at 9 P.M., and will continue every night (except Sundays) until the Tournament is completed. Full particulars of the starts, etc., can be seen at the Billiard Room.

FREDERICK BRIDGER,
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NOTICE.

TENDERS are invited for the exclusive privilege of the Manufacture in the Government Central Distillery at Bangalore, of Arrack and other Country spirits and supply for the territories of Mysore and the Civil & Military Station of Bangalore, for a period of three years from 1st July, 1907, to 30th June, 1910.

2. Every tender should be accompanied by a deposit of Rs. 5,000 and should reach the Undersigned on or before noon of WEDNESDAY the 3rd April, 1907.

3. For conditions and further particulars, see Notification No. Fl. 6501-S.R. 58-06, dated 28th February 1907 in the Mysore Gazette.

P. N. PURNAIYA,
Excise Commissioner in Mysore.

Office of the Excise Commissioner in Mysore, Bangalore, 11th March, 1907.

PUBLIC NOTIFICATIONS.

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THE ARMY IN 1906.

Policy and a Vindication. By the Rt. Hon'ble H. O. Arnold-Forster, M.P. Demy 8vo. Rs. 10-8.

Contents:—The Army in 1903-4—The Nature of the Army Required—Translation of Principles into Practice—Summary of the Proposals made in 1904—Long and Short Service—The Long-Service Army—The Short-Service Army—The Reserve and Short Service—The Provision of a Striking Force—The Guards, the Cavalry, the Yeomanry, &c.—The Recruiting Question—The Working of the Linked-Battalion System—The Linked-Battalion System and the Depot System Compared—The Militia—The Volunteers—Militia and Volunteer Artillery—The Question of Numbers—"Athanasius Contra Mundum"—The Regimental system—Esprit De-Corps and Regimental Tradition—Barracks and the Housing Question—Barracks and Barrack Policy—Compulsory Service—The Committee of Defence and the General Staff—The Question of Officers—The Question of Economy and Finance—Mr. Haldane's Proposals—Summary of Work Done at the War Office, 1903-5—Appendix.

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Half-yearly	7	8
Quarterly	4	5

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COMMERCIAL NEWS.

LONDON MARKETS.

LONDON, *March* 19.] [BOMBAY, *March* 20.

FINANCIAL.

	Rates.	Plus.	Minus.
2½ per cent. Consols	85¼	3/16	
3 do. Rentes	95	⅛	
3½ do. Sterling Loan	101¼	⅛	
3½ do. Govt Securities	65 7/16	un	chgd
Bar Silver in London	31		1/16
Do. do. 2 months' hence	30 11/16		1/16
Do. in New York	66¾		⅛
Exchange on London at Paris	25 32½		¼
Do. do. do. Berlin	20·50¾		1
Do. do. do. New York	4·83		¼
Discount Bank of England Rate	5%	Since	17 Jan.
Do. Short London Bills, 3 months' sight	5¼%	un	chgd
Do. Indian Bank Bills, 6 months' sight	5%	un	chgd
Do. 3 Months' Fine Trade Bills	5⅛%	un	chgd
Do. 6 Months' Fine Trade Bills	5⅛%	un	chgd
Interest Day-to-day Loans	3½%		⅛
Do. 7-day Market Loans	4⅛%		⅛

Amount Paid into the Bank of England ... £125,000

Exchange on India, 30 days' sight (Bank's buying rate). 1s. 3 31/32d. unchanged.

COTTON.

Liverpool :—

Spot	Quiet
Futures	Steady
East Indian	Quiet
Manchester	Easier
Total Sales	8,000 bales
Sold on Speculation and for Export	500 bales
Imports	4,000 bales
Mid-Americans	5·93—10
Egyptian F. G. F. Brown	11⅛ unged.

Future Delivery Prices :—

Mar.-Apl.	Apl.-May.	May-June	June-July.
5·57 — 04	5·56 — 05	5·56 — 05	5·57 — 04

July-Aug.	Aug.-Sep.	Sep.-Oct.	Oct.-Nov.	Nov.-Dec.
5·57 — 04	5·55 — 04	5·54 — 04	5·52 — 03	5·51 — 04

New York :—

Receipts at U. S. Ports	33,000 bales
Do. do. last year	22,000 „
Exports to Great Britain	......
Do. to Continent	4,000 „

Spot Cotton—11·00 — 20.

Futures.—Month of March, 9·27 — 17 } Declined owing to weak cables and to bearish interior movement.

Do. do. July, 9·47 — [illegible]

New Orleans—

Cotton—10 11/16 — ⅛

Futures—Month of May 10·18 — 13

Do. do. July 10·29 — 13

Closing Tone of Futures—Easier.

WHEAT.

Red Karachi per 29¼ old Terms—March/April—London—Done—Canal.

Tone of Wheat—Quiet.

SEEDS.

Rapeseed—

Yellow Gujarat, per 416 lbs., 85 per cent. ex-ship 50 April/May—Dunkirk—Done—Canal.

Yellow Cawnpore, per 416 lbs. 85 per cent ex-ship.

Brown Cawnpore, 44¼ Apl.-May—Antwerp—Sellers—Canal.

Tone of Rapeseed—Easier.

Linseed—

Bombay, per 416 lbs., ex-ship 45½ Apl.-May.—Dunkirk—Sellers—Canal.

Tone of Linseed.—Quiet.

WOOL AUCTION.

Number of Bales offered 19,900.

Large attendance of Home and Foreign Buyers Pae to 5 per cent higher.

MISCELLANEOUS.

Coffee—

In New York Fair Rio (No. 7 quality), 7½ unchgd.

Sugar—

German granulated Sugar, double bags, C. and F. India, 11s. 9d.

Months of Shipment—April, Sellers.

Tone of Sugar—Steady.

Rubber—

Para Rubber—5s. 0½d. Value.

Metals—

Copper Braziers	£123
Yellow Metal	d. 9¼

Tin plates—

I. C. Coke 14×20 112 sheets per box weighing 90lbs, C. I. F., Bombay.	£ 0 14 0

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Iron Corrugated Sheets 24 gauge G. O. B. 4 % F. O. B. Liverpool	£ 14 5 0
Basic Steel Bars F. O. B. Antwerp Net.	£ 7 0 0

Arrival—"Bucrania."

IMPORTS OF TREASURE.

Packages.	Value.	From	Vessel.	Importer.
2 Bundles Rs.	Rs. 3,000	C Mandvie	Kola	Mack Mackenzie and Co
4 Bundles Rs.	7,500	Busreh	Kola	Mack Mackenzie and Co
1 Box Sovereigns Rupees	1,050 1,200	Suez	Caledonia	E & S L Fazal
1 Box Silver	1,968	Bvnager	Kaveri	K Damodardas
4 Bundles Silver Coins	9,931	Busreh	Kola	E Hayim
4 Bundles Silver Coins	6,942	Mahomerah	Kola	Sundry Natives
25 Bundles Sovereigns Gold Coins Rupees Silver Coins	720 327 6,000 50,457	Bagdad	Kola	Sundry Natives

BOMBAY MARKETS.

WEDNESDAY EVENING.] [20TH MARCH, 1907.

FINANCIAL.

Money:—

The money market is steady. Borrowers for two months at 6½ per cent. per annum :—

Exchange :—

The market was again firm to-day and although Banks mostly quoted 1s. 4⅛d. T. T. there was no difficulty about working at 1s. 4 5/32d. T. T. for near delivery. There have been very few buyers and as money is again getting scarce to-days Council allotment will probably be mostly taken in transfers. Although private bills are only offered sparingly the Banks refuse to buy under 1s. 4 15/32d. for three months sight Credits ; while 1s. 4 7/32d. can be done for April bills. Far Eastern rates are weak :—

We quote :—

T. T. on London	1s. 4 ⅛d to 5/32
Demand Draft	1s. 4 3/16
Credits—3 months' sight	1s. 4 15/32d.
Do. 6 months' sight	1s. 4 ⅝d.
Do. 3 months' sight—Francs	173
Do. 3 months' sight—Marks	140½
Hongkong—30 days' sight	157
Yokohama—30 days' sight	148½
Shanghai—30 days' sight	214

Thursday the 21st instant being a Holiday under the "Negotiable Instruments Act" All Banks are closed. We shall not have an Exchange Report on Thursday morning.

Government Paper :—

The Finance Minister presented the Budget to-day and, amongst others, provision is made for a New Loan to be issued in India of Rs. 3 crores, a sterling Loan to be issued in London of £3,500,000 and in the course of the Financial year the Secretary of State will sell Council Drafts to the extent of £18,100,000. The Government Paper Market, which opened today at 97 5/16 for the settlement took a pessimistic view of the situation. Several dealers began offering Paper for the account freely, and by midday quotations allround had fallen fully ¼ per cent. Later in the day rates became steadier and recovered 1/16 to 97 5/16 ready and 97⅜ for the settlement. It is doubtful if this level can be maintained in view of the dear money market and the proximity of the settlement.

We quote :—

Cash	97· 5
1st Settlement	97· 6

Bullion :—

The advices from London regarding the silver market record a further drop of 1/16 in the price of the metal, ready bar being quoted at 31 and forward at 30 11/16. New York is ⅛ lower at 66¾. In the local Bazaar the market has been week and closes about ¼ per cent. down on opening quatations, In the morning ready bars were called 78 11/16 ex-duty and we close with sellers at 78¼. Bar Gold is unchanged.

	Rs.	A.	P.
English Bar Gold	24	2	0
Australian Bar Gold	24	1	0
Bombay Bar Gold	24	0	0
English Shield Sovereigns	15	0	0
English Dragon Sovereigns	15	0	0
Silver ex Duty—Ready	78	4	0
Ditto 1st Settlement	79	6	0
Ditto 2nd Settlement	78	4	0

COTTON.

Market Report :—

Owing to the decline advised from America the Market is easier with prices for all descriptions (except Broach for this month's delivery) Re 1 to Rs. 2 lower. Good Broach for the settlement opened at Rs. 245, advanced to Rs. 246¼ and close Steady at that rate. Fine Broach for April delivery is Rs. 247.

A moderate business has been done Spot in Cotton at Colaba. Shippers are buying Oomras and Broach chiefly, with a fair sprinkling of ther description, while Mills are paying good prices for extra stapled lots. In forward contracts, beyond this month, there is little inquiry. Settlements for March are almost completed.

Quotations :—

	Rs.	Delivery
Fine M. G. Broach	253/4	Mar.
Good M. G. Broach	246 1/2	„
Fine M. G. Nagpur Kampti	216/17	„
Fine M. G. Damangaum Pulgaon	204/5	„
Fine M. G. Khangaum Akola	198	„
Fine M. G. Amraoti	198	„
Fine M. G. Muttia	186	„
F. G. M. G. Khandeish	177	„
Fine M. G. Khandeish	182/3	„
Fine M. G. Bengals	172	„
F. G. H. G. Bengals	153	„
Good Westerns	229	May
Good Saw Ginned Dharwar	241	„

Liverpool Opener:—

Opening tone	Steady,
Estimated Sales	10,000 bales.
Total Imports	21,000 „

FUTURE DELIVERY PRICES—

Mar.-Apl.	Apl.-May.	May-June.	June-July	July-Aug
5·55	5·54	5·54	5·56	5·56

—02

Aug.-Sept.	Sept.-Oct.	Oct.-Nov.	Nov.-Dec.
5·51	5·53	5·51	5·50

—01

FREIGHTS.

Rates are unchanged at 14s. 6d. to 15s. 6d. ready and forward. The market is quiet.

MISCELLANEOUS.

Linseed :—

The market is quiet and unchanged as under :—

Ready	Rs. 7 7 0
Apl-May	„ 7 11 0

Rapeseed—

Easier.—Business doing at the following rates :—

Brown Cawnpore April-May	Rs. 7 7 0
Yellow Cawnpore April-May	„ 8 6 0
„ Guzerat „	„ 8 8 0

Tone—Quiet

Gingellyseed :—

The market is quite with only a small business doing.

Bold White 85 per cent	Rs. 52 0 0
„ 75 do.	„ 50 0 0
„ 50 do.	„ 48 8 0
Black Kutni	„ 44 0 0

CASTORSEED :—

... „ 36 8 0

Tone—Steady.

COTTONSEED :—

... „ 20 0 0

Tone—Quiet but Steady.

GROUNDNUTS :—

... „ 44 0 0

Tone—Steady.

WHEAT :—

The market continues quiet with little doing :—

White Delhi	„ 4 7 0
White Pessi	„ 4 7 0

Shares :—

Maneckjee Petits	Rs.	3,315	April
Davids	„	360	„
Kohinoors	„	730	„
Tapti Valley Railway	„	467½	
Ahmedabad Prantej Ry.	„	530	
Treacher & Company	„	590	
Oriental Life Assurance Co.	„	150	
Bank of Bombay	„	1,362½	

RECEIPTS.

The following are the receipts of Cotton and Produce into Bombay during the 24 hours ended at 6 p.m. yesterday.

Cotton	24,235	bales.
Wheat	10,304	cwts.
Linseed	13,609	„
Rapeseed	14,766	„
Gingellyseed	15,864	„
Poppyseed	511	„
Groundnuts	1,332	„
Castorseed	2,851	„
Rice	26,645	„
Myrabollams	4,460	„
Cottonseed	27,918	„
Mowra Seed	157	„
Gram	1,335	„
Joowar	8,219	„
Maize	...	„

THE INDIAN GOLD MINES.

The following quotations were received by Messrs. Scott and Tod, Share, Stock and Exchange Brokers, of Second Beach Line, Madras, by Special Cablegram, on 14th March :—

Mines.	Share.	Paid up.	Buyers.	Sellers.
Anantapur Gold	£1	7s. 6d.	£0 13 3	£0 14 6
Balaghat	£1	£1	£0 17 9	£0 18 9
Champion Reefs	2s. 6d	2s. 6d.	£0 10 0	£0 11 6
Coromandel	£1	£1	£0 0 9	£0 1 3
Dec. G. F. Dev	£1	5s. 0d.	£0 2 0	£0 3 0
Dhar. Gold Mines	£1	£1	£2 1 10½	£2 4 4½
Dharwar Reefs	£1	£1	£1 5 0	£1 7 6
G. F. Mysore	£1	£1	£0 2 3	£0 3 3
Glenrock, Ind	10s.	9s. 6d.	£0 0 9	£0 1 9
G. F. Dharwar	£1	£1	£1 4 0	£1 5 0
Hutti	£1	£1	£1 16 3	£1 18 9
Hyderabad Dec	£3	£3	£2 7 6	£2 13 9
Ind. Mines Dev	4s.	4s.	£0 0 3	£0 0 9
Kempinkte New	6s.	5s.	£0 0 9	£0 1 0
Mysore Gold	10s.	10s.	£5 18 3	£6 0 9*
Mysore Reef Ord	£1	£1	£0 0 9	£0 1 3
Mysore West	£1	19s.	£0 2 0	£0 3 0
Mysore Wynaad	£1	19s.	£0 2 0	£0 3 0
Nundydroog	10s.	10s.	£1 6 0	£1 8 0
Coregum (Ord)	10s.	10s.	£0 9 6	£0 10 6
Coregum (Pref)	..	...	£0 15 6	£0 17 0
Road Block	£1	£1	£0 0 6	£0 1 6
Sangli (New)	£1	18s.	£0 8 3	£0 9 6
Topuldodi	£1	10s.	£0 12 0	£0 13 0

* Ex dividend.

VALUABLE DISCOVERY FOR THE HAIR.—If your hair is turning grey or white or falling off, use "The Mexican Hair Renewer,' for it "will positively restore in every case Grey or White hair" to its original colour without leaving the disagreeable smell of most "Restorers." It makes the hair charmingly beautiful, as well as promoting the growth of the hair on bald spots where the glands are not decayed. Ask your Chemist for "THE MEXICAN HAIR RENEWER" sold by Chemists and Perfumers everywhere. Wholesale depot 33 Farringdon Road, London, England.

DOMESTIC OCCURRENCES.

THE Charge for Announcements of BIRTHS, MARRIAGES, DEATHS, and MEMORIAM NOTICES which must be authenticated by the name and address of the senders, is Rs. 3 for six lines or less, and 8 as. for every additional line. CASH strictly in ADVANCE.

OTHER PRESIDENCIES.

BIRTHS.

BURNS—March 15, at Robertsonpet, Kolar Gold Field, the wife of J. A. Burns, of a son.

BRISTOW—March 15, at Kohat, N. W. F., the wife of Conductor R. L. Bristow S. T. C., of daughter.

DEATHS.

HUMPHRIES—March 3, at Kamakerai, Kollegal, George Humphries, of black-water fever.

LOW—March 17, at Banda, of enteric, John Roger Low I. C. S, aged 26.

BOMBAY.

TO-DAY.

Sun rises, 6h. 43m.; Sun sets, 6h. 50m. ; High water, 3-3m., 4-15a.; Low water, 9-24m., 10-8a.

Bank Holiday.

Jamshedji Naoroz Festival.

Bombay Consolation meeting (Extra Races.)

B. L. H., Annual Inspection by the General Officer Commanding, Santa Cruz.

Meeting of Local Committee of All India Mahomedan Educational Conference, Anjuman Hall, 6 p. m.

Mr. Mongini's lecture, St. Mary's Ex-studens' Union, Woodland Hall, Nesbit Road, Mazagon, 9-30 p.m.

Fitzgerald Brothers' Circus.

Elysium Skating Rink.

HIGH COURT REGISTRAR.—Mr. R.D. Settna, Registrar of the High Court, who proceeds on privilege leave from to-day, has handed over charge of his office to Mr. V.V. Tilak, Deputy Registrar, who has been appointed to act for him, pending further orders. Mr. P. M. Malabari, Assistant Registrar, acts as Deputy Registrar in Mr. Tilak's place ; while Mr. N.D. Gharda, Superintendent in the Correspondence Branch, acts as Assistant Registrar in the room of Mr. Malabari.

BAND AT THE MAHALAXMI RACES.—By kind permission of Lieut.-Colonel J.S. MacNeil and Officers of the 1st Battalion, the G. I. P. Ry. Volunteers' Band will play the following Programme of Music under the direction of Mr. A. Mallandaine, Bandmaster, commencing at 3-30 p. m. to-day.

March	The Gunners	J N Moxk
Overture	Die Irrfahrt Miss Ghick	Suppe
Charactrestic	Price Verginia Skedadle	Rosinfeld
Selection	The Little Chirub	Cargle
Two Step	Itop Scotch	Rubers
Selection	The Spring Chicken	Monekton
Valse	La Reive Des Cocurs	Waldlenfil

ST. MARY'S EX. STUDENTS UNION.—A Magic Lantern Lecture on "Varallo and the Sacred Mount" will be given at St. Mary, Ex. Students Union Woodlands Hall" Nesbit Lane Byculla this evening at 9-30 p. m, by Mr. L U. Mongini. The Sacred Mount of Varallo has been described as one of the wonders of Northern Italy. It consists of 40 chapels, representing scenes of Biblical history, the work of some of the cleverest mediaval Italian sculptors. Twenty-five of these groups have been photographed for this lecture, besides views of Varallo and its objects of interest. All the sides are beautifully coloured and form an unique series. Members and their families will be admitted free : non-members will be charged 8 annas.

FITZGERALD'S CIRCUS.

Fitzgerald's Circus opened to a crowded house on the maidan last night, and the programme turned out to be all that was expected of this much advertised show. The turn of the evening was, of course, the Moto Girl, whose extraordinary mechanical movements simply astounded the house. The whole audience was set a wondering by her movements, and though since the advent of La Poupee doll-like artistes have somewhat lost their novelty, it may fairly be claimed for Fitzgerald that never in its history was Bombay so utterly mystified as last night. The rest of the programme was equally excellent. The Human Ostrich was unable to appear but some of the other turns were not a whit less marvellous. The three Lloyds, as the bill says, "must be seen to be believed." They boast that they perform "the only bounding cable act in the world", while the clowns manage to keep the house in tears of laughter from the beginning to the end of the evening, Jarvis and Campbell, the jugglers from the London Hippodrome, have lots of new things in their performance, and Dan and Reno (no relations of the late Dan Leno) have brought from the London and Continental halls some clever and comic acts in bar performances. In the way of animal turns, trick ponies, jumping dogs, and so on, Fitzgerald's Circus is replete, and a thoroughly good evening's enjoyment was afforded for everybody who patronised this well-known circus.

GOVERNOR OF PORTUGUESE INDIA.

Coming Arrival in Bombay.

His Excellency Councillor Arneldo de Novaes Guedes Rebello, Governor-General of Portuguese India, is expected to arrive at the Victoria Terminus at 10-50 a.m. on Friday, the 22nd March 1907, and will proceed to Government House, Malabar Hill. The following Guards of Honour will be detailed to receive His Excellency :—At Victoria Terminus at 10-30 a.m. 2nd Batt., The Royal Scots, 100 Rank and file with Band and King's Colour under a Captain with two Subalterns, At Government House, Malabar Hill, at 10-50 a.m. the 113th Infantry 100 Rank and file with Band and King's Colour under a Subedar with two Jemadars. Dress—Revie Order—Summer Clothing. A Salute of 17 guns will be fired from the Saluting Battery, at 10.50 a.m., to announce the arrival of His Excellency.

THE PHŒNIX MILLS LD.

The second ordinary general meeting of the Shareholders of the Phœnix Mills, Limited, was held yesterday afternoon, at the office at No. 4-51 Apollo Street, Fort, Sir Sassoon David, Kt., Chairman of the Board of directors presiding. The following extracts are taken from the directors' report.

The results of the year's working show a profit of Rs. 4,13,729-6 including Rs. 11,920-3-4, brought forward from the last year. After deducting the Agents' Commission, calculated at 10 per cent on the profits, and Rs. 40,000, ad-interim dividend paid for the first six months, there remains Rs. 3,33, 548-7-10, which the Directors propose disposing of as follows :—To dividend at the rate of Rs. 7 1/2 per share, free of Income-tax, for the six months ending 31st December 1906, making 12½ per cent for the year Rs. 60,000; to Building Depreciation Fund Rs. 15,000; to Machinery Depreciation Fund 1,00,000; to Reserve Fund Rs. 1,0,000; to Equalisation of Dividend Fund Rs. 40,000; to Living and Rolling Stock Rs. 775; to Mil Furniture Rs. 350-12; to Bonus to Employees Rs. 4,000; to Carried forward to next year's account Rs. 13 422-11-10 —total Rs. 333,548-7-10.

The directors report and accounts made up to 31st December 1906 were approved and adopted, and a dividend at the rate of Rs. 7½ per share was declared. Messrs Jamsetji A. Wadia, and Gordhundas Khattan who retired by rotation were re-elected directors, and Messrs. Dorabji Hormusjee Ashburner and Hormusjee Nusserwanji Ghusta were re-appointed auditors. The usual compliment to the Chairman terminated the proceedings.

THE s. s. "CITY OF BOMBAY."

List of Passengers.

The following is the List of Passengers per S. S. "City of Bombay," which sails for Marseilles and Liverpool to-day :—

For Liverpool—Mrs. Gordon, Mr. Gordon, Miss Gordon, Mrs. Dawes and 2 infants, Mr. Barclay, Mrs. Barclay, Master Barclay, Lieut. Newman, Mrs. Smith, nurse and 2 infants, Mrs. Walker, child, and infant, Mrs. Todman and infant, Mr. Priestman, Mrs. Priestman and child, Mrs. Beresford and child, Mr. Griffiths, Captain Smith, and Mrs. Berger.

For Marseilles—Br.-Gen. Park, Mrs. Park, Mr. Tweedie, Mrs. Tweedie and Major Porteous.

For London—Captain Ross, Lieut Rae, Capt. Nicholls, Capt. Harcourt, Major Waller, Mrs. Waller, Major Roberts, Mrs. Roberts, Mrs. A. C. Hobson and infant, and Mrs. Woolcombe, nurse and child.

LEGAL INTELLIGENCE.

SMALL CAUSES COURT.

JUSTICES' ELECTION CASE.

Court's Judgment.

SIR P. M. MEHTA DECLARED ELECTED.

AT the Small Causes Court, Mr. R. M. Patel, Chief Judge, yesterday delivered his judgment in the matter of the petitions of Mr. Jehangir B. Petit and the Hon. Arthur Hill Trevor in connection with the recent Justices' election to the Bombay Municipal Corporation. The first petition prayed for a declaration that the election of Mr. Haji Sulleman Abdul Wahed was null and void and that Sir Phorozeshah M. Mehta had been elected. In the second petition, which was filed against Sir P. M. Mehta and Rao Bahadur N. N. Nanavati, the Hon. Hill Trevor prayed that Mr. N. N. Nanavati be declared elected.

Mr. Jinnah, instructed by Mr. Bhaishanker of Messrs. Bhaishanker and Kanga, solicitors appeared for the petitioner in the first petition and for the second respondent in the second petition ; while Mr. Acworth of Messrs. Little & Co., solicitors, appeared for the respondent in the first petition, and the petitioner in the second petition.

Before His Honour commenced to read his judgment, Mr. Acworth drew his attention to the publication of a report in the newspapers regarding the election of Sir P. M. Mehta as a councillor for Girgaum Ward.

The Judge : What do you want to say about it?

Mr. Acworth : I merely mention it before you deliver your judgment.

The Judge : I will take a note. I cannot take judicial notice of what appears in the papers. There is nothing officially before me. Under the circumstances all that I can do is to deliver judgment.

Mr. Jinnah : Mr. Acworth has no business to point out the matter to the Court and the Court cannot take notice of it.

The Judge : That is what I say. There is nothing before me to act upon—no returns from the Commissioner.

The Chief Judge in delivering his judgment said;—Mr Haji Sulleman Abdul Wahed's election at the last meeting of the Justices having been declared null and void on the 16th instant it was decided to hear the two petitions M 14 and M 15 together. The question now for determination under the second petition is whether the second respondent Sir P. M. Mehta, or the third respondent Mr. N. N. Nanavati obtained the next highest number of valid votes. According to the return made by the Chairman of the Justices' meeting the second respondent secured 231 votes, while the third respondent secured 230 votes. The latter number will have to be reduced by one vote which under voting-paper No. 33 was allowed by mistake in Mr. Nanavati's favour. So that he gets 229 votes only. Seven votes allowed to the second respondent by the Chairman's return have been challenged ; six are said to have contravened the requirements of Section 29 (b) because it is said the full name of the person voted for was not given and one vote given by Mr. Haji Noor Mahomed Cassam is objected to as that voter delivered two voting-papers and voted for 17 candidates instead of 16. Mr. Noor Mahomed went to the meeting at one o'clock, and an official voting-paper containing the names of 29 candidates was issued to him. He gave his vote for one candidate only and personally delivered the voting-paper to the Chairman. He then left the meeting and returned with another voting-paper containing the names of sixteen canditates only, made a cross-mark against the name of one candidate, and thinking he was then voting for fifteen persons only, he delivered the second voting-paper to the Chairman at 2-30. It will be admitted that the first vote given by him at one o'clock was a perfectly valid vote. Did that vote then become invalid because Mr. Noor Mahomed again delivered another voting-paper voting for sixteen persons. He did not score out the name against which he had put a cross-mark. The Chairman accepted the first voting-paper and rejected the paper and all the votes given thereby. The Court is of opinion that the Chairman was right in so doing, and his decision should be upheld. Section 29 (b) allowed a voter two alternatives in the exercise of his right as a voter. It enacts "every person entitled to vote may vote by signing and personally delivering . . . to the chairman . . . a voting paper containing the name in full of the candidate for whom he votes, or of each of the condidates for whom he votes" Mr. Noor Mahomed made his election and adopted the first alternative, and having complied with the statutory requirements and delivered the paper, he gave one valid vote to the second respondent. I do not think that he was entitled after that to adopt the second alternative and vote for 15 or 16 more candidates. The second voting-paper was invalid and the case of Burgoyne vs. Collins (8 Q. B. Dn. 450) supporting this view.

The next question as to the validity of the six votes, is a short one, but an important one. The votes challenged may be grouped in three sets ;

3 votes are given to Sir P. M. Mehta ;

2 votes are given to Sir Pherozesha Mehta.

1 vote is given to Sir Pherozeshaw M. Mehta.

Section 29 (b) requires the voter to give the "name in full" of the candidate for whom he votes. The difficult thing to determine is what the legislature meant by the term "full name" or "name in full" as applied to the numerous nationalities of persons voted for in a city like Bombay. No attempt was made at the bar to cite any cases to explain the term and for a very good reason. The cases decided under the English Municipal Acts are of no help. The words "name in full or "full name" do not appear in the English Municipal Acts. Under the old Acts of 5 and 6 Wm. 4 c. 76. s. 32, and of 7 Wm. 4 and 1 Vic. 78 s. 24, a voting paper was required to contain the Christian name and surname of the person voted for. Under the Municipal Act of 1882 Schedule 3 Sec. 7 is taken from the Ballot Act., and the surname and other names of the persons voted for are required to be given. Nothing specific like that is mentioned in our Municipal Act. If the requisites in Sec. 29 (b) of our Act were "The name of the persons voted for and his father's name and his surname, if any one could have known specifically what was insisted upon. Instead of that a very flexible term has been used so as to make it applicable alike to all persons voted for. Even under the English Acts *model forms* are given to indicate the manner in which the names should be written at full length except in the case of European and Christian candidates there is nothing like one inveterate rule or system as to the names used by Hindus, Parsis and Mahomedans as their full names. Number of Parsis, Hindus, and Mahomedans have no surnames. A large number of Mahomedans use their own name only and do not even add their father's names to their own by initials or otherwise, Surnames are changed by Parsis and Hindus in accordance with the new employments they get or occupations they follow ; or very often the surnames attach themselves to the names from places or villages that the individuals reside in. The system of registration of names at the University has entirely brought about a change among the different races alike ; and abbreviations and contractions of names, after the English system have been generally adopted. It is consequently hazardous to attempt any definition of the words "Full name" so as to make it generally applicable. The difficulty would be much enhanced if a definition intended to apply to Parsis was sought to be made applicable to the Hindus or Mahomedans. It would not be expedient to say that the requirements varied in the case of Hindus, Mahomedans and Parsis. It seems to me that the expression "full name" is a very flexible one and the attempt to apply a rigid and strict construction should be avoided. On the other hand the Court is bound to adopt a rational and reasonable principle and to see how in common parlance or in the general acceptation "a full name" is understood. Section 26 (b) enacts that "Each nomination paper "must state the name, abode and description in full." When that is done, there is a sufficient safeguard, and the identity of the person nominated is assured and unmistakable. Those words are not repeated in section 29 (b). If the voting paper is then printed from nominations so written out and accepted by the Commissioner the safeguard is complete. The selection would then be made only from candidates whose identity was clearly established. I am therefore of opinion that under these complex circumstances the safest principle to adopt would be to base one on the lines enunciated by Brett, M. R., in Henry vs. Armitage (12 Q. B. Dn 257) I should hold that by the use of the term "name in full" in Section 29 (b) the legislature meant that, when that which is written in the voting-paper as the name of the person voted for, is written in a form which every individual concerned, would on reading the name unmistakably conclude to be the name of a particular person only and of no other person, then the form of the name so adopted should be considered as the "full name" of the person voted for. Adopting this view, I should hesitate and decline to reject votes given under Section 29 (b), when they were given in such a way as that the identity of the person intended to be elected, was clear and unmistakable. The Court is, therefore, of opinion that the six votes that are challenged and objected to were clearly and unmistakably intended to be given to the same person who, in the official list prepared from the nomination papers and issued by the Municipal Commissioner, had been mentioned as Sir Pherozeshah Merwanji Mehta. The form in which they were given satisfied the statute, and the six votes are valid votes and ought to count. The second respondent has, therfore, 231 votes against Mr. Nanavati's 229 votes, and he should be declared as duly elected under Section 33 (2) consequent on the vacancy created by the first respondent. Ordered accordingly. The second respondent Sir P. M. Mehta is declared elected as a councillor, Costs in the first petition M. 14 against the respondent Mr. Haji Sulleman Abdul Wahed, Rs. 85 in addition to the Rs. 64, adjournment costs. Costs in the second petition M. 15 against the petitioner, Rs. 85 to second respondent.

His Honour in referring to what Mr. Acworth had mentioned at the commencement of the proceeding said it would be for the Municipal Commissioner to come before him if he found any difficulty, about the matter and ask for further orders.

The parties then left the Court.

HIGH COURT.

INSOLVENT DEBTORS' COURT.

THE Hon. Mr. Justice Russell presided at a sitting of the court yesterday.

RE DADABHOY JEWANJI.

Mr. Adaeshir Kapadia, for the insolvent, applied for three months' extension of the interim order. The learned counsel said that the matter was on the opposed list, which was not likely to be reached till the month of June. His Lordship granted the application

RE FRAMJI NANABHOY DAVAR.

Mr. Manker, for the insolvent, applied for and obtained one month's interim order.

RE FARIDOONJI HOMASJI.

On the application of Mr. Ardeshir Kapadia the insolvent was given three months' extension of the interim.

RE MANEKCHAND KALBHOY AND ANOTHER.

Mr. Manker, for the insolvent, applied for and obtained the usual interim order.

RE KALIDAS VANDRAWANDAS.

Mr. Manker, for the insolvent, applied for a short interim order. The learned counsel said that the insolvent had to appear on a Judge's summons which was to be argued tomorrow and where the presence of the insolvent was necessary.

Mr. Jardine, for a creditor, opposed the application, and said that his client undertook not to arrest the insolvent till the disposal of the summons.

His Lordship refused the interim order and directed the creditor not to arrsst the insolvent till to-morrow.

RE ALI MAHOMED FAZAL AND ANOTHER.

Mr. Ardashir Kapadia, for the insolvents, applied for two months' provisional interim order. Mr. K. E. Ghamat opposed the application. His Lordship granted the insolvents a fortnight's interim order.

RE J. M. SIMOND.

On the application of Mr. Manker, the insolvent was given the usual interim order.

RE KHERAJ DEWCHAND AND ANOTHER.

Mr. Manker, for the insolvents, applied for an extension of the interim order. His Lordship granted two months.

REMULJI'S HARAKHCHAND AND ANOTHER

Mr. Manker, for the insolvents, applied for and obtained two months' extension of the interim order, with leave to amend the schedule and some notices on the creditors.

RE DINSHAH DOSSABHOY MARPHATIA

Mr. Manker, for the insolvent obtained leave to amend the schedule and serve notices on the creditors

THE BYRAM KHODABUX IRANI.

The insolvent was granted his final discharge under section 60 of the insolvency act.

THE DHARIJSHAK ADARJI GHARA

This insolvent appeared in person and obtained his final discharge.

DISCHARGES.

The following insolvents obtained their discharge.

Pama Ladha Kumbar Walter Alfred Menesse Fakir' Mahomed Kadur and another Vithaldas Kakal has and Moroba Natha.

CONVICTIONS IN A GAMBLING CASE QUASHED.

In the High Court yesterday, the Hon. Mr. Justice Chandvarkar and the Hon. Mr. Justice Prat disposed of a report in a gambling case decided by Mr R.F. Chaubal, First Class Magistrate at Karwar, who had convicted one Kaitan Doming Fernand of keeping a common gaming house, and fined him Rs. 20 ; and again, convicted him and six Hindoos of gambling in the house and sentenced one of the Hindoos to pay a fine of Rs 20 and the others and Kaitand Kaitan to pay a fine of Rs 10 each. Proportional sentenses of rigrous imprisonment were also awarded to the accused in the event of the non-payment by them of the fine inflicted and other orders were passed relating to compensation to be given to the informant, disposal of the property in the room, and so forth.

It appears that Mr. Psansa, the District Magistrate of Kanara, when abroad, received information of what was going on in Fernandes's house. He ordered the informant to proceed him to the place, with instructions that no sooner he saw him approached he should arrest the accused on charges of gambling. This was done. The question mainly turned on the point of "warrant" required to be given on an information laid by a person before a Magistrate : whether such an information, when verbally given, and a "warrant" verbally authorized, could be held good in law and under the provisions of the Gambling Act. Arguments were heard : Mr. S. V Palekar, pleader, was for the accused and Mr M. B. Chaubal, Government Pleader, was for the Crown.

The proceedings of the Lower Court were held by their Lordships to have been not in accordance with the law in that it had been presumed that the house was not a common gaming house under the Act ; such a presumption could only be raised on the sworn testimony of a Police Officer above the rank of a Chief Constable. The connections were quashed ; and the fines, if paid, were ordered to be refunded.

BEAUTY AND HYGIENE.

For health, beauty and luxury, use the "Albion Milk and Sulphur Soap," which Lady Constance Howard writes, "is pleasant to use and whitens and softens the Skin." Also Testimonials from Countess Bathurst, Lady White, Viscountess Exmouth, Lady Dorothy Nevill and many others, Delicately perfumed. Warning.—When buying the Albion Milk and Sulphur Soap see that the name and figure head of "Albions" are on the wrapper sold by Chemists, Grocers, &c.

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OUR SERIAL STORY.

THE CROOKED WAY.

BY

WILLIAM LE QUEUX.

Author of "Whatsoever a Man Soweth," "In White Raiment," "Of Royal Blood," "Whoso Findeth a Wife," "The Day of Temptation," &c., &c.

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CHAPTER XXIII.—BY THE HELP OF A FRIEND.

"Oh, Master Roy, my poor young master! and is it really you? We've been waiting so long to see you. But what's the matter? You're ill? What is it, what is it?"

"Have you any brandy? Give me some quick," whispered the exhausted man, as he sank into the chair just previously vacated. Dowse hurrying to the side table poured out a strong dose and Roy drank it down at a gulp, and then closing his eyes, remained for a time silent while the dog threw himself on his side in front of the fire, and in a moment was fast asleep. The two were thoroughly done. Dowse saw this and moving quietly took a chair against the wall and did not utter a word.

The room was as quiet as it had been before, only the sick man in the bed continued to mutter to himself, not noticing the fresh arrivals.

At length Roy opened his eyes, and smiled at Dowse, saying:

"I'm feeling a bit better now, James. That brandy's pulled me together. I couldn't have gone many more yards. I was done to a turn. How's my father? He's been very bad, I saw."

"The squire's much the same. But you, you Master Roy how are you? Eh, but you do look bad, you're not your old self at all. You're hungry maybe?"

"Hungry!" with a faint laugh. "Rags and I have tasted nothing for twenty-four hours. I feel as if I could eat a horse."

"Stay where you are. Stay where you are, don't move," said Dowse springing up, "you shall have plenty, only wait a minute," and he moved towards the door.

"But is it safe here? Will no one come? I mustn't be seen, and no one must know that I am here, but you understand all about that, James."

"Don't you worry, Master Roy. No one's coming, the others has all gone to bed long since. You're safe enough, lock the door after me, if you like, but there's no need," and he left the room.

When he was alone Roy rose from his chair with a groan, and crept to the bedside.

"Don't you know me dad?" he asked in a low voice. "It's Roy, your boy."

The squire heard the voice and turned his eyes in the direction of the sound, but there was no recognition in them, and they moved away again, as he continued has muttering.

"Poor old dad, I'm afraid you'll never know me again, and perhaps it's better not. It would be a bit rough on you to know I was caught at last, with a good chance of being hanged," and he took his father's hand which was on the outside of the bedclothes in his but there was no answering grip. The old man was quite unconscious of his son's presence, and with a sigh Roy went back to his chair, and in a moment or two his head fell back, and he was fast asleep.

When James Dowse entered with a tray of eatables he sprang up with a great start, and raised his fists, only to lower them the next moment with a hard laugh.

"You see what it's come to. I think every sound is a policeman, and they've got me. It isn't pleasant, James, it isn't pleasant."

The man did not answer, only a strange look came into his eyes.

"And now tell me, do you think I could safely stay here for a few days, James? I've had a hard time lately, they have been close on me once or twice, and I've only got off by the skin of my teeth. I haven't slept under a roof for a week."

"Then where have you been, Master Roy?"

"Under a hedge, or if I was in luck's way, in a straw, or hay stack. It's all right in fine weather but it's been raining lately, and—"

"You've done with that kind of thing, Master Roy. There's my bed in there," pointing to the outer room, "you take that, and no one will know. No one comes here after the girl's cleaned the rooms in the morning, and the doctor's been, and then the squire and me has them to ourselves for the next four and twenty hours."

"And there's that big cupboard in there. I might go in there while they're about."

"Aye, you might. Oh, we'll manage well enough, don't you make no error. You'll be as safe as a thief in a mill here, Matser Roy. And why you didn't come before I don't know."

"Because I felt this would be one of the first places they would look for me in. Didn't they come here?"

"Well, they did. They've been twice."

"Yes, and I shouldn't have come now but I chanced to see a bit in one of the papers saying my father was so ill his death was only a question of hours."

"Ah, that was a week ago the squire was mortal bad, but he pulled round wonderful, when we thought he'd pretty well gone. There's plenty of life in him yet."

"God bless him, I hope so. I meant working my way up to Scotland, but when I saw that I turned south again, and here I am, and you've got to take care of me, old friend, for a bit, for I'm a little shaky now, I haven't lived as well as I might, and it takes it out of you with the anxiety on top of all."

"And you've been on the tramp ever since—ever since that night? and how you got away puzzled—but there you'll have plenty of time to tell me later on, now sit down and make a good meal," and he cleared a small table and set it in front of the fire. "And I didn't forget your dog either," laying a bone on the hearthrug before Rags, who at the smell of the food had roused himself, and was sitting up begging.

"Not another word, James, till I've finished. Rags and I have to make up for lost time."

"Right, sir, not a word," and Dowse busied himself with arranging the bed in the next room for Roy, and bringing some rugs and cushions for himself.

"And now for a pipe. I suppose my father did not object to your smoking when you were sitting with him at night, did he?"

"Not he, sir, he smoked himself till quite lately, but he can't now."

Roy had pushed his plate aside, and had drawn out his pipe. Rags, too, had polished his bone, till it shone like an eggshell, and having finished all the scraps Roy had thrown him, had again thrown himself down on his side and was fast asleep.

For an hour or more the two men talked but gradually Roy began to nod, and his words ran together till their meaning was a matter of doubt.

"Come, sir. Bed-time, as I used to say when you were no bigger than sixpen'orth of ha'pence. It's quite time."

"It is James, I don't know what I'm talking about now. How I shall sleep but I don't like turning you out on to the floor."

"Not a word, sir. But if you could do without a light it would be as well, in case any one should chance to see for I never have one myself."

"Rags and I have done without one for a good many nights now so we can dispense with that luxury."

Good night old friend and mind and call me in good time so that I can get packed away before the servants want to come in" and in a few moments the dog and his master were far away from the cares and troubles of this sordid old world.

It was some time before Dowse followed his example. He had taken the chair Roy had vacated and drawing it to his masters bedside sat silently gazing at him with a look that took in nothing and when at last he partially undressed and covered himself with the rugs on the floor, it was not to sleep for some hours.

From time to time he muttered to himself and one sentence recurred again and again.

"It's hard on him," its hard on him but I'll see him safe and it'll soon be forgotten and they he too fell asleep.

Dowse was awake again before day light, and had removed all traces of his young mastere's supper, and restored the squire's room to its usual appearance before there was a sound about the house. He had gone outside to see if there were any footprints near the window that might tell a tale, but Roy, knowing every inch of the grounds had been careful to tread only on the gravel, and there was nothing the most suspicious could catch hold of, and when at the last moment he had to rouse the sleepers, his mind was at ease.

The cupboard Roy had suggested the previous evening was a large one and had a small window looking out behind a clump of shrubs, quite hidden from anyone walking about the garden, and in it Dowse laid the rugs and pillows, so that the prisoner could be quite comfortable. The matter of food caused him more thought, but by bringing a very liberal supply on the plea of a hearty and increasing appetite, and stinting himself, he got over the difficulty. Dowse was a privileged person at Kentford Hall, owing to his long service, the absence of the squire's son, and the illness of his master. He was a kind of major domo and managed everything, only recognising as his superior the doctor, who called every day.

On this account he was no favourite with the other servants. They were jealous of him, and would have made things unpleasant had they been able, but he kept to himself, and his own duties, and mixed with them as little as possible.

The doctor paid his visit, and found his patient if anything a little stronger, and after that Roy and his dog were released ; not that they took advantage of their liberty, for they were both so weary with what they had gone through of late that they continued to sleep most of the day, only coming out for meals. Dowse made the most of this, and on various pleas had several of the other servants in the room, so that they might see that all was as usual, and that he was not concealing anything. For the greater portion of the time he had the door leading into the hall wide open instead of the window, and anyone passing could see what was taking place within.

But when night had once more fallen and the house was quiet Roy came into the squire's room and sat talking.

In the course of the conversation he said :

"There's one thing I do want you to do for me, James, and that is to send a line to Mr. Mackinlay, letting him know where I am. But it must be in such form that if any one else sees it he will not understand its contents. I must try to get abroad in a day or two now, and I should like to see him before going."

"Yes Master Roy, and Miss Clifford, too? Shall I send her a line?"

"No, James. Mr. Mackinlay will tell her, I will not have her run any risk whatever," and he glanced at the old man, for he knew he was jealous of his love for Edith, and wondered at his making the suggestion. But he could read nothing from his face and continued :

"You see, I'm not a desirable acquaintance now, I bring danger to every one I am connected with, and the sooner I am out of the country the better it will be for my friends."

Long they discussed the form the letter should take, and Roy bitterly regretted he had not arranged a cypher with Mac the last time they had met.

But at length it was written, and Dowse undertook to send it to the post the following day. He even left the sheet unfolded and open lying near the envelope on the table, so that the girl might be able to read it—should she be so inclined—when she came in the following morning.

The next day, and the next after that passed much in the same way, and Roy was gradually regaining his strength. His presence under his father's roof continued unsuspected, and his only anxiety now was to see Bob, or rather to hear from him, with a view to an interview with him somewhere but so far no notice had been taken of Dowse's letter.

(*To be continued.*)

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THE CORONATION LITERARY SOCIETY'S FREE SCHOOL AT NAGPADA.

A Special Meeting of the Managing Committee of the above School was held at 11 a.m. on Wednesday the 20th March 1907 at the Office of Mr. Haji Ismail Gool Mahomed, J. P., Treasurer of the School Fund, with a view to increase the School Fund which had run to a low ebb. The Honorary Secretary of the Society, Khan Saheb Shaik Ibrahim Hafiz, J. P., represented to the Committee the state of the Fund and on the proposal of Mr. Haji Ismail Gool Mahomed, seconded by Mr. Abdulla Shakur it was agreed that the same gentlemen who had subscribed last year should be requested to subscribe the same amounts again and that the Honorary Secretary be requested to communicate this decision of the Committee to the other members of the Committee and the subscribers who were present. This resolution will increase the School Fund by Rs. 836 subscribed to as follows:—Haji Ismail Gool Mahomed, J. P., Rs. 100 ; Khan Bahadur Dawoodbhai Moosabhai, 101 ; Haji Saleh Mahomed Haji Oosman Poonawalla, Rs. 75; The Executor of the late Mr. Haji Tyeb Haji Oosman Poonawalla, Rs. 75; Abdollabhai Sakkur, Rs. 75; Mr. Kassumbhai Rahimtoola, Rs 50; Mr. Mirza Alli Mahemed Khan, M.A., L.L.B. Rs. 50; Mr. Joosubhai Issa, Rs. 25; Khan Saheb Shaik Ibrahim Hafiz, J. P. Rs. 30; Mr. Saleh Mahomed Dharamsi, J. P. Rs. 50; Mr. Zain-ul-Abdin Kazrani, Rs. 35; Mr. Memon Noor Mahomed Issak, Rs. 25; Mr. Hashambhai Mahomed, Rs. 20; Mr. Noor Mahomed Abdul Suttar, Rs. 50; Mr. Bundeally Ismail, Rs. 25; Mr. Jan Mahomed Rahimtoola, Rs. 25: Mr Cassum Jusub, Rs. 25, Total Rs. 836.

HIGH COURT.—MARCH 21.

(Before the Hon. Mr. Justice RUSSELL.)

Suit for hearing and final disposal.

Long Causes.

404-06—Edgelow G and M—Hargovandas Nagindas vs Bai Komla widow and others—Thakurdas and Co

428-06—Jehangir G and B—Dadoba Latya and others vs Pandurang—Madan—Mulji and Co

802-05—M B Chothia—Bamanji Shapurji Chothia vs Vithaldas Ramdas and others—Dikshit D and S

525-06—Ardeser H D and Co—Multani Tehebrom Gudlanidas vs Honabhoy Ahmedalli and others—K J Billimoria

639-06—S B Noble—Jomasji Ruttonji Mistry vs Maneckji—Cawasjee—Daver—Edgelow G and B

636-06—Mehta Sand D—Hassan Mahomed Jan Mahomed vs Shaik Ahmed—Abdul Kadir—Jardi—Hiralal and T

649-06 Raghavaya B and N—Bai Amar widow and other vs Bapu Dhonderao and others—Chitnis and M

651-06—Mulji and K—Manordas Jaichand vs Panachand—Sunderji—Shamrao M and H

685 06—Hiralal and T—Tehmulji Dossbhoy Parelwalla vs Dhunjishaw—Shapurji—Postwalla. In person

312-06—Payne and Co—Haji Ismail Gool Mahomed vs Mahomed Oomer Abdul Rahim and others—F P Pavri

389-05—Ardeser H D and Co—Kavasji Bomanji Bomon Behram vs Cassam—Goolam Hoosein—Maganlal J and G

Before The Hon. Mr. Justice BATTY.

After Appellate side work is over.

Reference for hearing

E F Nicholson for Government—In the matter of Land Acquisition Act I of 1894 and in Re-Government and Merwanji Muncherji Cama and others—Ardeser H. D. & Co. for Claimants, Part heard

Commercial cause for trial of preliminary issue.

57-05—Wadia G and Co—Kadermull Bhuramull and another vs Surajmull Govindram—Dikshit D and S

Long Causes.

150-04—Wadia G and Co—Kanji Hansraj vs Kessuvahu widow—Edgelow G and W

813-20-007-04—Mulla and M Rustomji Ardeser Cooper vs Morar Mohanji Sorabji and J

123-06—Khunderao S and L—Haji Miya bin Mohomed Hoosein Khote vs Antone Minguel Souza—Tyabji D and Co.

903-05—Chitnis and M—Dayabhai Tapidas vs Choonilal Hurgovandas alias Choonilal Damoderdas and others Tyabji D and Co

92-05—Payne and Co—N C Macleod vs Mirza Mahomed and others—Crojee L and Co.

177-06—Jehangir and G—Rukhanbai vs Adamji Shaik Rajbhai and others F P Pavri.

248-02—Matubhai J and M—Ebrahimbhai Hoosanbhai and other vs Abdullabhai Lalji and others—Edgelow G and W.

Before the Hon'ble Mr Justice DAVAR.

For Judgment on Preliminary Issue.

445-20047-06—Mulla and M—Mowjee Manjee vs Cooverji Narronji and others—Bhaishunker, K and G

For exparte decree.

4-06—Daphtary F and D—Parshotam Kanji and others vs Ramjee Kamji and others

Suits for hearing and final disposal.

Long Causes.

424-06—Tyabji D and Co—Mahomed Hoosein Cassum Nanji and others vs N C Macleod and other—Smetham B and M

431-06—Kanga and P—Hardatrai Nandram and another vs Haridas Tulsidas Morarji and another—Madhavji K and Co

701-04—M R Vakil—Mariam vs Mirzai Moolinbin A Buzzy and others—Malvi H [illegible] add R

784-05—Little and Co—Sulleman Sonji and others vs Mahomed Adam Sajan and others—Wadia G and Co

6-06—Raghavaya and B—Hiralal Maneckchand and others vs Hathibhai Ishaverbhai and others—Matubhoy J and M

423-04—Bicknell M and R—Jivabhai Vadilal vs Vadilal Sakarchand and others—Khunderoo S S B K G—M J M—B and M and B

594-05—Sorabjee and J—Behramji Ratanji Mehta and others vs Jamshedji Edalji Kasad and others Mehta and S

118-36—M R—Vakil Premabai widow and others vs Manore Purshotum—Bicknell M and R

701-06—Mansukhlal J and H Mangaldas Walji and others Jehangir and G

678-06—Dharmsi and Co—Bai Ruttonbai widow vs Bai Parbai widow Daphtary F and D

690-06—Payne and Co—Mahomed Yusuf Baba Miya and another vs Thakibai Alias Khatiza and others Ardeser H D and Co

177/6152-04—Edgelow G and W—Karmali Abdulla Allarakhia and another vs Valabhji Lalji and another—Madavji and Co

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⁂ All communications of a literary character should be addressed to THE EDITOR, and all communications regarding Advertisements and Business matters generally should be addressed to the GENERAL MANAGER. Communications should not be addressed to any individual member of the staff.

The Bombay Gazette.

THURSDAY, MAR. 21, 1907.

THE FINANCIAL STATEMENT.

YESTERDAY'S Financial Statement will be generally approved, in the first place because it announces, for the third year in succession, a substantial reduction in taxation. Last year the reduction did not affect the whole of the country. But this year, with a smaller surplus in hand and less favours anticipated, the Hon'ble Mr. Baker tells us that Government has decided further to reduce the Salt Tax to one rupee per maund throughout the whole of India—a decision which will be approved on all sides, even by the critics of Indian Administration in the House of Commons, whose interest in us is frequently in inverse ratio to the information they possess concerning us. The reduction, as is explained, is to take effect from yesterday. It will, it is estimated, involve a loss of a hundred and ninety lakhs of rupees to the Treasury, but as the consumption of salt has responded to each lowering of the duty, the deficiency will soon right itself and Government will have no ground to regret having cut off a source of income which it can never again assume. Government justifiably takes credit to itself for effecting this important fiscal reform in face of the necessity for making allowance for the impending loss of a part of the Opium revenue in response to popular clamour which is now certain to take effect. In the course of his Statement Mr. Baker explained that although the negotiations in this direction have not reached a stage when it would be possible to make any announcement of the result, it has been thought expedient to give effect during the ensuing year to a reduction of sales and to a corresponding contraction of the area under cultivation, as evidence of the readiness of His Majesty's Government to receive the Chinese proposals restricting the traffic in opium in a sympathetic spirit. As Mr. Baker observed, it is impossible to foresee what the eventual outcome may be, for the difficulties of the task China has imposed on herself are enormous and may prove insuperable. "But it is evident that the gradual reduction and eventual extinction of the revenue which India has derived from the trade have been brought a stage nearer and it is necessary for us to be prepared for whatever may happen." Fortunately Government feel they can face the situation without apprehension, if not with equanimity, so elastic have the ordinary sources of revenue become. If, added the Finance Member, our revenues continue to expand as they have recently done and if no unforeseen mischance should befall us, we may hope that the void will be made good without imposing on the Indian taxpayers a burden greater than they could bear.

Another concession made by the Government —a small one it is true, but none the less acceptable—is the cheapening of postal charges. The weight of letters carried from the first of October next for a half anna will be one tola and the weight for one anna will be doubled. Instead of a tola and a half the weight will be three tolas. The total cost of the two measures is estimated at £1,340,000. Then again Government has provided an increased grant for Educational purposes. In the year just closed the whole of the money voted was not expended but it most probably will be in the coming year. The amount budgetted for now is three hundred and three lakhs, which represents an increase of almost thirty-three lakhs. The amount is distributed all over the country, but Bombay and Madras get the largest share of the increase. Government anticipated some question as to the extension of the provision of primary education and gives us to understand that the matter has not been lost sight of. The views of Local Governments are being ascertained before any extensive steps are taken, the Secretary of State having undertaken to sanction a suitable scheme being carried into effect even though not provided for in the Budget. Amended famine provisions are also announced, as the result of Mr. Logan's advocacy last year. Additional assignments are to be made to Local Governments. The new scheme, will be found fully explained in Mr. Baker's statement in our news columns. By its means, it is hoped, to avoid or mitigate the evils of the present system and to provide more adequately and promptly than is at present possible. The subject of military expenditure was but briefly referred to by the Financial Minister who left the Department to propound his own views in a minute published as an appendix to the Statement. However he was at pains to show that Lord Kitchener's schemes are not the terrible things they are by some supposed to be and that the normal grant has been reduced. During the year nevertheless it is proposed to supply the Field Army with telephone equipment, to form an additional cavalry regiment from a nucleus of two Indian Mountain batteries, partially to reorganise the heavy artillery and to complete the formation of the additional ammunition columns, the re-organisation of the *personnel* of the horse and field batteries and to complete the reserves of small arms ammunition.

Of more than usual interest this year are the references to Railway policy of Government. The Railway Board's minute recalls the fact that in their memorandum of last year they definitely stated that the then standard of equipment of Indian Railways in the matter of rolling-stock was below requirements. They did it in mitigation of the offence pleaded that in most countries of the world, especially in America where a large export grain, seed and coal business is done there is shortness in the supply of rolling-stock at certain times and during unusual briskness of trade. This year the memorandum tells us that acting on this opinion the Board made the very large provision of 382 lakhs to be spent for rolling-stock last year and all that money was utilised for the purpose. For the ensuing year they have made a provision of 568 lakhs for rolling-stock, "which provision has met in full the demands of all railways for rolling-stock for that year." This increased provision, they remark, coupled as it is with the necessity for providing additional sums for open line works, to enable the increased stock to be worked efficiently, has exhausted the funds at the Board's disposal, with the result that no new lines can be put in hand, until next year at the earliest. The Railway Board, it is added, "are as fully aware, as the public are, of the urgent necessity for more rolling-stock and have consistently done as much as they are able, with the funds placed at their disposal." They would have done more we presume had they been permitted, and Mr. Baker evidently feels that Government is not doing for Railways all that might be desired, for he stated apologetically that Government could not provide more than thirteen and a half crores for capital expenditure. "We are aware," he said, "of the disappointment with which this reduction will be viewed by the commercial public and we realise that it will involve some retardation in the progress of Railway development. But in present conditions it is unavoidable." Mr. Baker is right. His statement in this respect will cause disappointment with the commercial public, who will be hard to persuade that Government is doing all that it could or should. Nor will they be gratified by the very guarded reference to the future of the Railway policy of Government. "We are considering', said Mr. Baker, "whether it may not be practicable to dispense with some of the restrictions which now hedge round our Railway policy and if this can be done I am hopeful that a greater degree of elasticity may be imparted to the Railway programme. But I am sceptical as to the possibility of devising any means whatever whereby the provision of funds for Railway construction can be rendered immune for the vicissitudes of the money market." The Railway Inquiry, which Mr. Morley has promised, may be able to enlighten him.

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PRINCE FUSHIMI'S MISSION. IT is unfortunate Prince Fushimi's visit to England should have been marked at the outset by a mishap to the steamer in which he was travelling. The superstitious may find in it an omen of ill-luck, but the ordinary man will see in it but personal inconvenience to one who is adding another link to the chains which are, year by year, binding more closely together the two island Powers of the East and West. Prince Fushimi goes to England as a return compliment for the visit of Prince Arthur who carried the Garter to the Mikado. Five years ago, when the Anglo-Japanese Agreement for Alliance was drawn up the action of the British Government constituted a significant departure from the policy of eschewing alliances which seemed likely to become one of Great Britain's traditions. The wisdom of the Government in joining the Alliance has never been seriously questioned. There were a few who cavilled at it and continental murmurings, which were nothing more than envy of a diplomatic success, were heard; but to-day the Alliance is universally accepted as one of the most important events in our Far Eastern policy that has ever been carried out. The chain of events recently forged in the Far East, of which the mission of Prince Fushimi is but one link, is significant of more than a political alliance between two countries. With the rapid rise of Japan we have seen challenged for the first time the comfortable assumption, which for centuries has held its own ground, that the world belonged to the white races of mankind. We have arrogated to ourselves the enjoyment of the only civilization worthy of the name, and urged forward by a power that is not of ourselves we have conceived it to be our duty to extend that civilization throughout the world. The ultimate effect of such a crusade we have hardly stopped to realize; but confident, as it were, in our own destiny, we have continued to push forward the white man's civilization. Only now are we able to appreciate the far-reaching possibilities of such a policy, if once the non-white races take us at our word. And the Japanese have taken us at our word, adopting the best and adapting the second best in a manner which is impossible where the traditions of our standard of civilization are old. The tendency which is already manifested cannot but continue to develop. Even now the Japanese constitute a new industrial force in what was formerly the white man's preserve. The Indians in the Natal, the Chinese in the Transvaal, are similar cases, and the Australian and American policy of exclusion is daily coming nearer to the time when it must fail absolutely, when the nations of the East cease to plead and formulate demands for free right to trade where they will There is little doubt that those who commenced the crusade into the East, introducing the civilisation of the West, never realised how far their work would carry. That work has gone forward of its own volition, and though the great change will not come to-morrow there are signs that the movement has started and the West must be prepared to accept and deal with the altered circumstances which they themselves have brought about.

* * *

THE JUSTICES ELECTION. THE Chief Judge of the Small Causes Court yesterday decided the petition which sought to have Mr. Nanavati declared elected in place of Mr. Suleman Abdul Wahed, whose election was pronounced invalid, instead of Sir P. M. Mehta's who stood next on the list His Honour found in favour of Sir Pherozeshah, who is now returned for two constituencies—the Girgaum Ward and the Justices. Which will he retain? It is urged by some that he should resign the Justices and endeavour to secure the return, by necessitating another by-election, of another Independent, should the Caucus decide to bring forward a new man as undoubtedly they could. But others of Sir Pherozeshah's friends urge him to use his influence to prevent further friction by accepting the election as a Justices' representative and leaving Girgaum open for Mr. Dixit to return. This latter course will be adopted if wiser counsels prevail, though of course we must not count too much in anticipation of the finding of the Court on the question of the postponement of the Election Day. Anyhow the trend of events so far goes to show the tactical shortcomings of the Caucus wire-pullers in not including the name of Sir Pherozeshah in their list. Had they done this, their compact would have enabled them to exercise the restraint they wished and all this undesirable ill-feeling would have been avoided. As it is, whatever power Sir Pherozeshah had has been multiplied and he is now more potent—either for good or evil-than ever before.

* * *

INDIA AND THE COLONIAL CONFERENCE. ON several occasions lately we have been led to believe that India would be represented at the Colonial Conference, if not by ex-Governors or present local administrators, or representative Indians, at least by the Secretary of State and some Member of the India Council. But, according to Reuter this morning, no representatives from India—presumably also no representatives of India—will be present. For which reason the Secretary of State for the Colonies, Lord Elgin, discouraged the idea of introducing the subject of the treatment of Indians in the Transvaal and other Colonies. Of course India is not a Colony, but a dependency and therefore is not strictly entitled to be represented. But, in the face of Lord Elgin's eulogy of the natives of this country who have found their way to the Britains beyond the seas, we do not see why their aspirations and their treatment—or ill-treatment—should not form the subject of discussion at the Colonial Conference, especially as all subjects of the British Crown have been promised equality before the Law and the same treatment as is meted out to all other subjects of Great Britain. We may expect some agitation in protest against Lord Elgin's views and recommendation, but we can scarcely hope that it will be attended by any great measure of success.

A NOTIFICATION was yesterday published in the "Government of India Gazette" reducing with effect from yesterday the general salt duty to one rupee a maund. Duty on Aden salt remains unchanged.

Two Sepoys of the Northern Waziristan Militia were murdered in the Tochi near Spina Khaisorat the other day.

MR. Locke, Chief Judge, Cochin, has assumed charge of Acting Dewanship from Mr. Pattabirama Rao, proceeding on leave.

CHAPTER XXIII of our Serial Story "The Crooked Way," by William le Queux, will be found on page 3 of to-day's issue.

AT the last meeting of the Indian Tea Association Mr. G Kingsley was appointed Chairman and Mr. G. Pickford, Vice-Chairman for the ensuing year. It was announced that at a meeting of the Indian Committee, a Resolution was passed that the Government of India should be asked to give a grant of £30,000, with a view to having an Indian Court at the Franco-British Exhibition of 1908.

THE Hongkong correspondent of the *Times of Ceylon* wired on the 15th instant:—"Sir Pelham Warren, British Consul-General, speaking at Shanghai, strongly protested against the slackness of the Chinese officials, which amounts to the encouragement of crime. The non-evacuation of Manchuria by Russia is attributed to the arrogance of Russian Officers and the disobedience of the officials."

A terrific storm occurred at Batticaloa, in Ceylon, on the night of the 9th instant. Much damage was done to the estates in the neighbourhood and the roads were entirely blocked by fallen trees, while the collapse of houses accounted for many deaths. The *Lady Havelock* dragged her anchors and went ashore at Kalkudah and a native vessel, the *Abdul Hameed*, was wrecked, the tindal and crew being drowned.

IN the course of a review of Mr. Thurston's "Ethnographic Notes in Southern India," the *Saturday Review* states that "since the establishment of the Ethnographic Survey of India in 1901 Mr. Thurston's long experience and eminent qualifications have naturally placed him at the head of the Survey for his Presidency. And when we realise that in Madras we have what is in not a few ways the most interesting and the most complex region of the human world, ... we may well rejoice to find that this is no common volume, no unsifted mass of doubtful observation and hazardous inference, but the compressed note-books of one of the keenest and most skilled anthropological workers now living.

A large monk or devil fish take to Scarborough pier the other day was cut open and the fishermen were surprised to find a lady's hat inside.

TWELVE of the fifty-one beer-houses in the Wimborne district are kept by women, and during the past year there was not a single complaint against any of them.

A MAN and his wife, who had come from Winnipeg to hear Mme. Melba sing in an opera at the Manhattan Opera House, in New York, left their eighteen-months-old baby in the cloak-room of the theatre, receiving the usual check. The infant slept on a pile of coats through the performance.

THE children in the Sunday-school class were getting restless, and the vicar, to divert them, asked all who wished to go to Heaven to stand up. The whole school rose except one little boy. "Don't you want to go to Heaven, my little lad?" asked the vicar. "Yes, sir," was the response, "but I know mother doesn't want me to go just yet."

An immense natural cave of great beauty has been discovered underlying three of the principal streets of Constantine Algeria. The interior is of dazzling white stone worn by the forces of nature into all kinds of fantastic and beautiful forms. There are three ponds, the water being lukewarm and crowded with fish.

A WELL-KNOWN physician is said to have made the following statement, which the *British Medical Journal* is of opinion deserves a place among "things one would rather have expressed otherwise":—"Pulmonary tuberculosis of long standing tends to heal spontaneously. You can see this for yourselves, gentlemen, by following your cases to the post-mortem table."

THE world's laziest man is believed to be an Irishman, named Thompson, living at Clare, near Lurgan. In 1877, when he was eleven years of age, he went to bed, and there he remained until a fortnight ago. It was then that his mother, who had attended him during all the years, fell ill, and was taken to the infirmary. Left to himself, Thompson was compelled to leave his bed and go to the workhouse. The only clothes he had were those which he discarded nearly thirty years previously. He was so tired with the exertion of dressing, though two neighbours helped him, that he refused to walk. An ambulance was brought, and he stayed in the union until his mother's recovery, when he followed her home. This time he was compelled to walk, for the authorities only laughed at his laziness. He is now in bed again.

DR. JAMES GALE, whose death, at the age of seventy-three, is announced, was stricken with blindness when he was seventeen. But this did not prevent him from pursuing the study of science and literature with ardour and success. He invented a voltaic battery, which was once the means of bringing him in what must be the record fee of £50,000, as the reward for the cure of a millionaire patient. Dr. Gale discovered a means of making gunpowder temporarily non-explosive, and gave a demonstration before Queen Victoria. "Whilst I was conducting the experiments," he related, "which included stirring up a quantity of gunpowder with a red-hot poker, Prince Leopold and Princess Beatrice came into the Orangery. I was much amused at hearing the Princess remark to the Queen in a very audible whisper, 'I thought you told me Mr. Gale was blind. I am sure he isn't. He has beautiful eyes.' 'Hush'! said the Queen reprovingly, Mr. Gale is blind, but pray remember that he is not deaf.'"

PLAYS AND PASTIMES

"THE PRODIGAL'S RETURN."

The Alhambra Ballet.

AMATEUR FOOTBALL.

(FROM OUR CORRESPONDENT.)

LONDON, MARCH 1.

"The Prodigal Son" another of Mr. Hall Caine's Drury Lane melodramas has been revived. It was excellently staged at the Adelphi, and this must have afforded satisfaction to Mr. Collins, who was in a box on Tuesday. It is hardly necessary to repeat former eulogies concerning the fine work done by Mr. Cooper, Mr. Neville, and Mr. Melford, the first-named, still apparently the most popular member of the cast, having almost the best of his many opportunities for powerful and vigorous playing in the opening act, and the other two, finished artists to their finger-tips, being especially good in that scene of act two where Oscar confesses to having forged the names of the Governor-General and the Factor on the back of the bill that he had drawn. Here also Mr. Hampden, as Oscar, acted with considerable intensity, an attribute that was apparent, further, in the reproaching of Helga and the Director of the Casino (a part acted very cleverly by Mr. Cecil Rose) for having incited him to cheat at cards. As the regenerated Christianson of the very long last act, notably in the ineffectual attempt to gain the affections of Elin, Mr. Hampden again did excellent work. Perhaps the part suits him rather less well than that of Michael in *The Bondman*, and it is not many authors who have been so singularly fortunate in their interpreters as has been Mr. Hall Caine with respect to Mr. Cooper's performances of Magnus and Jason. Miss Lily Hall Caine adopts curious inflections of voice that rather harm her assumption of Thora in the earlier scenes, and also of the very charmingly played and prettily girlish Elin. But on Tuesday her strong acting, together with Miss Cecil Cromwell, the new Helga, in the fine passages between the rival sisters in act II, provided some of the most thrilling moments in the drama. Miss Cromwell, some years ago an excellent Second Mrs. Tanqueray on tour, looked very well in the part of the vocalist who leads the prodigal to his ruin, and her Helga was marked with spirit, abandon, and fire. Miss Florence Wood, following very successfully "in Mother's footsteps" as Aunt Margaret, gave very racy and entertaining impersonation of that ready-tongued spinster, whose supply of repartee seems to have increased in the second part. Miss Dora Percival was a kindly, tender, and sympathetic Anna Magnusson, although she found it difficult to make one forget Miss Mary Rorke.

THE QUEEN OF SPADES.

At the Alhambra, the new ballet, "The Queen of Spades," is quite a remarkable production in many respects. We feel that the management has tried to push the possibilities of ballet further than they have gone hitherto, to bring to the aid of orthodox production such outside assistance as a cinematograph, a dancer whose work is frankly modern. I have not seen for a long time, at the Alhambra or elsewhere, a ballet in which the colour scheme has been more daring, in which the dresses have been richer, or the mounting more elaborate. And the use of the cinematograph to carry on the story while the stage is being set for another tableau would be quite good if only that weird and flickering instrument could retain the sense of colour which is one of the chief attractions of spectacular entertainment. Unfortunately, for all concerned, the contrast between the glittering accessories of the stage, and the dull black and white of the pictures thrown on to the sheet, is too great. The eye refuses to accept it as part of the performance. And the introduction of gargantuan bottles of a much-advertised mineral water, might resonably provoke some impatience or indignation among the audience. I do not wish to suggest they would prefer the bottles to stand for whisky, but merely that the trick is so obviously an advertising one that it seems almost tantamount to obtaining the public attention under false pretences.

It is impossible to criticise the dancing of Mdlle Alexia. She is not and does pretend to be a ballet dancer. Miss Julie Seal, who returns to the Alhambra to undertake the part of the Sculptor has a firmer hold upon her pantomime than she used to have; but, as is usual at the Alhambra, they take all their gestures too quickly. The dancing of the corps de ballet is exceedingly good. The girls have a sense of time, and a feeling for the rhythm of the movement that is not always to be found in ballet. The dressing is really very striking indeed, and the mounting could hardly be more elaborate, though at the first performance something went wrong with the last tableau. A little compression, together with the removal of superfluous features, would make "The Queen of Spades," one of the best ballets scene at the Alhambra since the old nights when Jacobi ruled the orchestra and great dancers like Legnani enabled the house to establish its claim to really serious consideration. The Alhambra has shown that it is capable of extending the area of the ballets appeal.

PEACE AMONG THE STARS.

The Music Hall strike has ended. Peace was officially declared on Monday night when at more than one hall there was a display of bunting in honour of the return to work of the artistes who had been persuaded to go out on strike. The Tivoli wore such a really gay and festive appearance that one simple soul, apparently oblivious of the recent turmoil in the Music Hall world, asked ingenuously, "they ain't got Royalty there, 'ave they?"

There was quite a "scene" at the Tivoli, when Mr. Arthur Roberts made his bow to the audience aften his several weeks' absence. The genial Arthur betrayed a certain nervousness of manner as he approached the footlights, which was, however, quickly dispelled when a surprisingly hearty round of applause broke out from all over the house. He smiled broadly, and bowed; then took his cabby's hat off; and, as the applause still continued, he hung his hat on the end of his whip and struck an attitude.

During the course of his sketch, Mr. Roberts has a burlesque address by counsel to the jury. In this on Monday night, he gave a brief dissertation upon "arbitration", andproved that the barring clause existed many years ago, even applying to the immortal Shakespeare who was of course "bard."

At the Oxford, that ingenious designer of attractive "bull matter," Mr. C. Blyth-Pratt, had a very smart announcement, comprising a bar of music, and the music "Come my love, the stars are shining." The Holborn Empire proclaimed boldly "The Strike Is Over"; while at many out-lying Halls the words "Peace With Honour", caught the eye. The Canterbury was specially "illuminated" for the occasion.

The Vandeville Club in Charing Cross Road rose nobly to the occasion, displayng right across the road a banner with the words upon it, "All Old Favourrities "Return To The Halls To-Night".

AMATEUR FOOTBALL.

The great Amateur match of season was decided on Saturday when English amateur football came out strongly at Queen's Club the Corinthians beating the best team of Queen's Park by 2 goals to O.

With the defence very strenuous and indefatigable on both sides the play suffered somewhat as a spectacle and the extreme earnestness had the unusual effect of making the proceedings tame at times. Players waited on one another to look for an opportunity to seize an advantage, so that the pace naturally fell away, but grim grim determination was always apparent.

The general supremacy of the defence naturally tended to cramp the play, and the only attacks pleasing to the eye came from the Corinthians late in the game. Not always quite fair—they charged in the back not—infrequently the Scots were rare hustlers indefending their goal. Fast and courageous, the backs, Thomson and Richmond, got their side out of many a desperate position, and the halves particularly Key, worked unceasingly.

All this zeal in detence made accurate forward play difficult and an obvious hadicap existed in the state of the turf. The hard frost over-night had covered the grass with rime, and this melting under the warm sun, left the surface greasy, and even wet.

RUGBY.

Scotland beat Ireland and so won their third Test at Inverleith, Edinburgh, on Saturday, thereby confirming the judgment of those in close touch with representative football. It was a triumph in the first instance, for the Scottish genuine scrummagers; next to them Scotland owed most to the genius of their great half back captain, Pat Munro. The actual score was 3 placed goals to 1 penalty goal.

The victory was only achieved after a very strenuous struggle, in which the Irishmen fully held their own until their forwards began to tire.

Both against the South Africans and England the Irish scrummagers failed to stay properly, and this weakness contributed largely to the defeat of the side. Against England a commanding score was run up before the forwards began to give way, but Ireland, though they led at half time by three points, were never in a similarly happy position.

They only held a bare lead, and when that disappeared less than twenty minutes after the interval the odds were always in favour of Scotland The Irish forwards were set a heavier task than in their previous games, and though they were unequal to the occasion they played better than before in the sense that they lasted better and were never overrun.

It would be unjust to ascribe the reverse entirely to any shortcomings on their part, as their backs in the first half did not turn their chances to proper account. Caddell and Robinson were tolerably good at half, but the latter, who stood away, did not exhibit any particular skill in making openings, being mainly content to pass the ball out

VARSITY BOAT RACE.

Both crews are now practising hard for the University Boat Race. I had the pleasure yesterday of witnessing their performances at Putney.

The King's Bargemaster's headquarters (the "Pigeons") were left by Cambridge between three and four o'clock, and with three or four easies the crew went through to Putney. The paddling was good to look on, and we saw a glimpse of the intrinsic skill of the oarsmen as they did a spell of hard rowing at thirty-three a minute coming through Chiswick eyot.

The fitness of the crew was shown by the graceful execution at the end of an hour's outing; for even with easies a pull of eight miles or more is verging on the severe.

But Cambridge, as everyone acquainted with the river must almost know, is a fine crew, possessed not only of stamina but highly efficient in the art of rowing; as for its stroke well, Stuart is the same great genius as he was last year, when he stroked the crew so superbly in the hard row with Harvard. And that splendid race was not the more walk over that some so glibly say, for Harvard was a strong crew.

The Cambridge experiences in the two visits to Richmond were so beneficial and enjoyable that Richmond is hoping to have the distinction or receiving the crew in other years. To-day Cambridge will, if the conditions are anything like normal, row over the course.

THE OXFORD WORK.

Oxford was disappointed of its work in the early morning; the crew delayed and delayed for the weather and at last went out for a short spell about midday, but the boat was soon back, for the mist was impossible.

In the afternoon the weather improved, and the Oxford crew was able to give us a glimpse of their form. There was undoubtedly a great "coming on in the work of the men on the easy waters of Henlly, and everyone who has seen them there was yesterday keen to make some sort of comparison.

The boat was worked up stream and the crew turned and rowed back on the ebb from Hammersmith to Putney Bridge in 8 min. 16secs.

Gladstone set thirty-four with which to begin, dropped to thirty-two and finished at thirty-four.

The men obviously felt the change from the serenity of Henley's stream to the rougher element and the feather and the evenness of the swing were not so impressive as they were.

But weighing everything the execution was good.

R. C.

THE MISHAP TO T[illegible] "DEVANHA."

Departure of Prince Fushimi from Kobe.

QUICK REPAIR WORK.

As a result of the expeditious manner in which the repairs to the damaged P. and O. steamer *Devanha* (at present undergoing further repairs in Bombay) were carried out by the Kawasaki Dock Company, the steamer was ready to resume her voyage to Europe in good time yesterday morning, say the *Japan Chronicle* of 16th ultimo.

Soon after ten o'clock His Imperial Highness Prince Fushimi left the Otowa in a closed carriage for the American Hatoba, followed by the suite. At the Hatoba, waiting to receive Prince Fushimi, were Mr. Kajima, Deputy-Mayor of Kobe, Chief Justice Tamaru, Mr. Yamamoto, Chief Procurator Mr. Saito, Superintendent of Customs, the chiefs of the Kobe and Hyogo police, and others. His Imperial Highness arrived at the Hatoba at about 10-30 and immediately went on board to Kobe police launch *Hoan-maru*, which proceeded to the P. and O. steamer. A number of gentlemen went out to the *Devanha* by the launch, amongst whom was Mr. J. B. Reutiers, Acting British Consul at Kobe. The *Devanha* left Kobe a few minutes before noon.

To a representative of the *Osaka Mainichi* who called at the Otowa, where His Imperial Highness Prince Fushimi spent Thursday night, Captain Azuma, *aide-de-camp* to the Prince, stated that the *Devanha* had been specially sent from Shanghai by the P. and O. Company to convey His Highness and suite to England. Consequently the steamer carried only two foreign passengers and an official of the Nippon Yusen Kaisha, in addition to His Imperial Highness and suite. At the time of the accident, continued the officer, all on board were in their cabins, he being occupied in reading. Three blasts of a steamer's whistle were suddenly heard, as if something unusual had happened, and he immediately went up on deck. Sounds as of a collision were heard in the direction of the ship's bows, and in an instant a flash of light, as though a small mine had exploded, was seen ahead. The *Devanha* was proceeding at a slow speed, and a collision was considered imminent the engines were promptly reversed, so that the damage done to the steamer was small. A seaman soon came up to the captain of the steamer, who was on the bridge, and reported that the damage was slight.

He (Captain Azuma) then went below and reported particulars of the accident to Prince Fushimi, who was still awake, after which he returned on deck. At about 10-45 p.m. the *Devanha* lowered eight boats which went to the assistance of the *Shinshu-maru*, on which only the mast-head lights and a few lights moving about on deck could be seen. At 10-50 flames were seen issuing from the damaged part of the *Shinshu-maru*, and it was then known that the vessel had caught fire. At 11 o'clock the fire had spread considerably, and all hands on board could be seen endeavouring to extinguish the outbreak. In about an hour the fire was got under, but by that time the position of the Japanese vessel was unknown, and all on board the P. and O. steamer were much concerned as to what had become of her.

At the moment of the collision a sailor of the *Shinshu-maru* clambered on board the *Devanha*, and from him the identity of the Japanese vessel was ascertained. He stated that the steamer had been chartered by the Government, and was on her way from Tokuyama to Innoshima to be docked. The second officer of the *Devanha* boarded the *Shinshu-maru* immediately after the collision, and inquired as to the damage sustained. The *Devanha* made a little water after the collision, but it was soon pumped out. The damaged sustained by the P. and O. steamer was slight, and above the water-line. Though fully able to continue her voyage, having the Imperial Prince on board, it was thought desirable to put back to Kobe for repairs.

THE prison-van has received a word of approval from Mrs. Rowe (Manchester), one of the suffragists released from Holloway because some one has, against their desire, paid their fines. "Black Maria," she told a journalist, "is quite a comfortable carriage to ride in. There were fourteen of us in my van, and we were all in good spirits. We made many attempts to sing our songs and to convert our very polite police escort."

INDIANS IN THE COLONIES.

DISCUSSION IN THE LORDS.

Lord Ampthill's Appeal.

PRESENT AND FUTURE TREATMENT.

REFERENCE IN THE COLONIAL CONFERENCE REFUSED.

[THROUGH REUTER'S AGENCY.]

LONDON, MARCH 20.

In the House of Lords, Lord Ampthill asked Lord Elgin, Secretary of State for the Colonies, to secure a discussion at the Colonial Conference on the disabilities and future treatment of Indians in the Colonies.

He hoped that the Imperial Government would not hesitate to use the power reserved to it in the Transvaal Constitution to redress the grievances of Indians.

Lord Elgin, in reply, eulogised the sober, peaceful and industrious character of Indians and their readiness to respond to sympathetic management. He alluded to this fact, as the Viceroy had expostulated with him on the subject of the treatment of Indians in Natal.

If Indians were admitted to the Colonies, said Lord Elgin, they should be well treated. Indian gentlemen who had sat in the councils of India should be able to share in the Government of the country to which they went.

The Government naturally had to consider the opinions of the self-governing colonies. He advised the disallowance of the Transvaal Ordinance with great regret, believing that Lord Selborne intended it to mend, and not to harden the position of Indians. He thought that the latter's apprehensions were exaggerated.

It would be a serious matter, continued his Lordship, to advise the disallowance of similar provisions passed by a Colonial Parliament. He hoped to have an opportunity of a discussion with the representatives of the Colonies interested in the question.

Lord Lansdowne, agreed that it would be better not to submit the matter officially to the Colonial Conference, at which no representatives from India would be present.

Lord Ampthill expressed disappointment at Lord Elgin's reply.

LONDOND, MARCH 20.

The *Pretoria Gazette* publishes the Asiatic Ordinance which Lord Elgin disallowed. This indicates that it will be submitted to the new Parliament.

["EMPIRE" SPECIAL.]

CALCUTTA, MARCH 20.

Sir Henry Campbell-Bannerman replying to a Liberal Memorial said Government was losing no time in considering the question of the House of Lords and the Government's supporters would not be disappointed.

THE GOVERNMENT AND THE LORDS.

Plan Preparing.

NO TIME BEING LOST.

[THROUGH REUTER'S AGENCY.]

LONDON, MARCH 20.

Sir Henry Campbell-Bannerman replying to a memorial from Radical Members of the House of Commons, assures the memorialists that no time has been lost. The Government, says the Premier, will not disappoint the expectations of the party.

THE OPIUM TRAFFIC.

Discussion with China to be Opened.

SATISFACTORY RESULT ANTICIPATED.

LONDON, MARCH 19.

Mr. Morley, in reply to Mr. Ellis, said that the views of the Government of India on the opium traffic have just arrived and are under consideration.

A discussion, to which the Chinese Government is invited, will be begun with all despatch.

He was confident that the result will be a satisfactory arrangement.

AGRARIAN RIOTS IN RUMANIA.

Two Thousand Peasants Loot and Burn a Town.

TROOPS ORDERED OUT.

LONDON, MARCH 20.

Serious agrarian riots have taken place in North Rumania lately. A band of two thousand peasants entered the town of Botuchrni (? Botoshani) and plundered and burnt the Jewish quarter. In an encounter with the troops a number were killed and wounded.

The Chambers have authorised the concentration of troops.

PROFESSOR HAFFKINE.

To Resume Research Work in India.

LONDON, MARCH 20.

Mr. Morley, replying to Sir William Collins, said that Professor Haffkine was at present on leave.

The Government of India has offered him an engagement for research work at the same salary which he received when he left India,

UNIONIST FREE TRADERS AND HOME RULE.

LONDON, MARCH 20

The Duke of Devonshire, addressing a meeting of the Unionist Free Trade Club, dwelt upon the necessity of maintaining the union and of opposing Home Rule even at the risk of protection,

THE DUMA.

Great Reforms Projected.

ANNOUNCEMENT BY M. STOLYPIN.

FURTHER TAXATION NECESSARY.

[THROUGH REUTER'S AGENCY.]

LONDON, MARCH 19.

The Duma has met. M. Stolypin read a ministerial declaration enumerating a series of projected reforms, constituting a broad and liberal programme and including the abolition of exile without trial. Also Bills to protect Russian interests in the Far East by the abolition of free ports and the construction of a railway connecting the Trans-Baikal Line with Habarovsk through Russian territory.

All this will necessitate fresh taxation, including an income tax.

LONDON, MARCH 20.

The debate in the Russian Duma developed into a wrangle between the Reactionaries and the Socialists.

A declaration on behalf of the latter was read accusing the Government of abetting massacre, and asserting that the state of the country was worse than ever. The other parties in the Duma abstained from taking part in the discussion.

Ultimately, a motion by the constitutional Democrats, declaring that the result of the elections sufficiently expressed the sentiments of the country, and that the debate was therefore unnecessary, was adopted by large majority.

THE TROUBLE IN PERSIA.

Russia's Intentions.

ALARMIST REPORTS UNFOUNDED.

LONDON, MARCH 19.

Reuter is informed that Russia is resolved that there shall be no intervention in Persia, as such could only afford a pretext to the anti-foreign element and lead to attacks on foreigners. Should intervention become ultimately necessary, Great Britain and Russia should consult before acting. Hitherto no such necessity has arisen.

Great Britain has ordered no increase in the Consular Guards. The reports that Indian Troops were going there refer to the ordinary relief movements.

LONDON, MARCH 20.

Reuter's Correspondent in Teheran telegraphs that the alarmist reports are unfounded. Thirty Cossacks without horses arrived in order to relieve the guards of the different Consulates.

OBITUARY.

LONDON, MARCH 20.

Count Lamsdorff is dead. His decease took place at San Remo.

L. C. C. ELECTIONS.

Too Generous Directors.

["EMPIRE" SPECIAL.]

CALCUTTA, MARCH 20.

There was a heated debate in the House of Commons last night on the subject of a contribution of £200 to the funds of the "Moderates" by the Directors of the North Western Railway.

The latter acknowledge that they made a mistake and are refunding the shareholders.

THE THAW TRIAL.

Question of Insanity.

["EMPIRE" SPECIAL.]

CALCUTTA, MARCH 20.

Harry Thaw has complicated the work of his counsel by an exhibition of temper in court. Yesterday he walked out of court because he was prevented from giving a letter to the journalists in Court and this is considered to strengthen the theory of insanity.

DUKE OF CONNAUGHT IN CEYLON.

Visit to the Late Boer Camp.

(FROM OUR CORRESPONDENT.)

COLOMBO MARCH. 20.

H. R. H. the Duke of Connaught arrived at Diyatalawa Camp at nine this morning and spent two hours on horseback inspecting the Military and Naval camp, the Boer prisoners' former quarters, hospital, range, etc. The finest weather prevailed. The party left by a Special train at noon. The Princesses leaving Anuradhapura yesterday visited Sigiriya rock temple. The visit to the ancient capital was shortened owing to the death of the Austrian Prince, this week, contracting fever there.

The Royal party will embark to-morrow evening at six by the R. I. M. S. "Hardinge."

SIR WALTER DE SOUZA'S GIFT.

Official Trustee Appointed.

(FROM OUR CORRESPONDENT.)

ALLAHABAD, MARCH 20.

The matter of the estate of the late Sir Walter DeSouza who left 20 lakhs to be spent on allowances to indigent East Indians was decided by the High Court yesterday. It was decided as this was a case concerning persons of mixed parentage, the property will now be made over to an Official Trustee Sir Walter died on the 13th of April, 1897.

THE CIVIL PROCEDURE CODE.

Formation of a Committee to Revise.

(FROM OUR CORRESPONDENT.)

CALCUTTA, MARCH 20.

It is proposed to assemble a Committee which will sit at Simla this season to consider the revision of the Civil Procedure Code. The Committee will probably consist of Sir Francis Maclean, Chief Justice, Bengal; Sir Lawrence Jenkins, Chief Justice, Bombay; the Hon'ble Mr. Ismay; the Hon'ble Dr. Rash Bihari Ghose and the Hon'ble Mr. Erle Richards, President.

THE ARBUTHNOT FAILURE.

Application by the Trustee.

(FROM OUR CORRESPONDENT.)

MADRAS, MARCH 20.

In the Insolvency Court, before Mr. Justice Subramanya Iyer, Mr. John Adam, with Mr. Nugent Grant, instructed by Messrs. Short and Bewes, to-day made an application on behalf of Mr. Ernest Cooper, Trustee in bankruptcy in England for order.

1. That the title of insolvency and petition and vesting order be amended by an omission of the name of Patrick Macfadyen and that the proceedings as against him be annulled.

2. That the Court be pleased to order, pursuant to the order and request of the High Court of Justice in England that the proceedings in the Madras High Court be in aid of or auxiliary to the proceedings in the High Court of Justice in England in the bankruptcy of Messrs. Macfadyen and Company.

3. That the Official Assignee of Madras do act in aid of and be auxiliary to the Trustee in the bankruptcy in England and do furnish him with such information, copies or abstracts of his accounts, as may be necessary.

4. That the Official Assignee do continue to collect the real personal estate effects in India of Sir G. G. Arbuthnot, Mr. J. M. Young, and the late firm of Messrs. Arbuthnot and Company and administer the same subject to the control and jurisdiction of the High Court.

5. That the Official Assignee do retain in his hands such amount as might be necessary for the administration of the estate and for the payment of all legal costs and other rightful administration charges. That he do hold the balance of estate effects for and on behalf of the trustee in England and do from time to time pay the same over to him or otherwise deal with the same in accordance with his directions.

The application was based on the affidavit of Cooper.

The Official Assignee said *prima facie* he was bound to say he opposed the application. In doing so he was voicing the wishes of the creditors in India; at the same time he was exceedingly loth to appear to take up the position which should in any way be inconsistent with their arriving at some workable and sinsible arrangement which would enable the state to be administered in the cheapest way to the best interests of the creditors. It would be deplorable if the Official Assignee and the trustee in England with the consent of their respective Courts could not arrive at some working arrangement on those lines. He was glad to say from the correspondence which he had had with the trustee without prejudice that the trustee had intimated that he was prepared to adopt any such arrangement they could arrive at if the respective Courts gave consent. Even now it seemed to him to be work of supererogation for him to go into the difficult questions of law involved and to discuss the whole application upon its merits. If they could, by putting their heads together, come to an arrangement by which an order might go that subject to arrangements, come to between the two officers for administering the Estate in the best interests of creditors had actually proposed without prejudice to the trustee, heads of working arrangement which would avoid among other things a double Commission as was his desire to avoid a double Commission. He was not going to admit the other Side were entitled to an order making these proceedings auxiliary to those in England; he wanted to avoid litigation. The did not think the Courts would compel them to litigate in preference to a sensible and working arrangement. Therefore he suggested it would be better to have a reasonable adjournment of the case which course he believed would give them time to come soon to an arrangement being arrived at subject to certain modifications to protect the interest of the Indian creditors. The arrangment could be sanctioned by this Court. English creditors could apply for a similar order there.

Mr. Adam said he had no objection to an adjournment if it was possible to come to an agreement which could be agreed by both Courts.

Lordship said there could be no objection so long as the arrangement was one which would save double proofs and double commission and secure an early distribution.

Mr. Adam said there must be an order of both the Courts. There was one point which he wished to press namely, that the trustee in Bancruptey should be allowed "locus standi" in the examination of the bankrupts. That would avoid double proceedings.

His lordship thought there could be no objection and adjourned the matter to Monday next, to be taken up before a public examination of the Insolvents.

Mr. C. R. Theruvenkatachariar said that in view of the Adplication made by Mr. Adam it was advisable to adjourn the meeting for the appointment of special assignees.

His Lordship directed that the meeting be adjourned to 6th April.

NANJUNGOD GOLD FIELD.

Directors' Report.

(FROM OUR CORRESPONDENT.)

MADRAS, MARCH 20.

The Directors of the Nanjungod Gold Field, Limited, situated near Mysore, in the Report to be presented at the First Annual General Meeting to be held at Madras on the 29th instant state that it has been decided that in order to further prove the property to sink a shaft to a vertical depth of 500 feet and to issue for this purpose a further 7,386 ten shilling shares.

Superintendent L. H. Wave reports the mining operations carried out disclosed the reef to be solid quarry of 30 feet wide. Nine different samples were taken recently from the goldbearing matter and at the working they averaged 1 oz 1 pennyweight, 18 grain gold per ton; 530 tons were crushed up to the end of December last and contained in an average 7 pennyweight 4 grains per ton.

THE REVOLVER THEFT AT CALCUTTA.

Women Implicated.

(FROM OUR CORRESPONDENT.)

CALCUTTA, MARCH 20.

The two revolvers which were stolen from Fort William six months ago have been traced to Pathan and two women, who had left for Peshawar, were arrested at Hoti Mardun.

The missing army revolvers were concealed on the women.

The man Golab Shah has been sent back to Calcutta and will be tried for theft.

VICTORIA MEMORIAL HALL.

(FROM OUR CORRESPONDENT.)

CALCUTTA, MARCH 20.

The committed of the three expert Engineers, appointed to examine the site of the Victoria Memorial Hall, Calcutta, do not appear to have met yet. Probably another monsoon will be allowed to pass.

MADRAS MOTOR ACT.

(FORM OUR CORRESPONDENT,)

MADRAS, MARCH 20.

Madras Motor Act has received the sanction of the Governor-General and Viceroy yesterday.

ALLEGED DEFAMATION.

(FROM OUR CORRESPONDENT.)

CALCUTTA, MARCH 20.

Further evidence was heard at Calcutta in the case in which Mr. Leatham charges R. C. Chatterjee, a clerk in the same office with defamation in the shape of taking bribes. The case was again adjourned on 17th March.

NOTES ON INDIAN INTERESTS.

THOUGHTS BY A NATIVE THINKER.

THE NEW JAM. THE inspiring words in which Jam Ranjitsinghji has expressed his exalted sense of duty to his state and his people have been noted by the world, and they will stand as witnesses against him, should he ever swerve from the high principles they embody. By a rare combination of circumstances he has been singularly well equipped for his great trust. He has been taught and moulded in the school of adversity. He has chewed the cud of bitter disappointment which must have had its compensating effect in improving and strengthening his moral fibre. If he had slipped into the chair of state automatically, and without any effort on his part, by the royal road of succession, he might have turned out a good or a bad prince, but he would not have been so thoroughly well fitted for his responsibilities as a ruler. It was his adverse circumstances that took him away from home, taught him to bettle with his fortune, brought him in intimate touch with western ideas and civilization, and with men and affairs in many lands. He comes to the throne with a mind refined and liberalized, with his character nerved and braced by intercourse with a hardier race in a better favoured clime; and if after his own struggles and experiences he will be wanting in sympathy with his subjects and will neglect to study their welfare, he must be one of those unhappy, ill-constituted, creatures who are impervious to the healthy and elevating influence of personal trials. It was all for the best that the good old Jam, Vibhaji, had set aside his succession in favour of the child born of a favourite queen, for it has compelled Ranjitsinghji to undergo, for a prince, a fiery ordeal, out of which, it is believed he has come chastened and refined Ranjitsingji must have realized, even thus early, that he has all his work cut out for him. Plague and famine have hit Jamnagar very hard, as it has many other parts of India. Jam Vibhaji was the kindest, simplest and most unassuming of men, but he was little better than a child in the art of administration, and consequently his state has never been over prosperous. The public is prepared to watch the new Jam's career with a tender interest, and it is hoped that he will emulate the Gaekwar in his solicitude for his kingdom.

THE EGREGIOUS O'GRADY. MR. JAMES O'GRADY, M. P., is one of those self-constituted friends of India who are never so happy as when they are perpetrating some absurdity. They have one virtue in common, namely, that they have the courage of their ignorance. Sir Andrew Fraser said before the Royal Asiatic Society of Bengal that modern Anglo-Indian Officials know considerably less about the people than their predecessors did in former days. On this perfectly true and perfectly tribe observation Mr. O'Grady chooses to hang a plea and a justification for giving the people of India a greater share in the Government "according to Indian ideas," whatever that may mean. It would appear as if the world was simply waiting for the fateful and epoch-making utterance of Sir Andrew Fraser, and now that the word has been spoken, Mr. O'Grady fastens upon it, and triumphantly inquires of Mr. Morley when he intends, in consequence thereof, to introduce legislation for granting more political power to the people of India. It was a pity that Mr. Morley did not agree with the Irish M.P., in seeing that a logical necessity had been created by the harmless observation of Sir Andrew, for taking the action proposed to him. Nor could Sir Andrew himself be aware of its far reaching significance and portentous effect. After the interpretation given to it by Mr. O'Grady, he must be filled with dismay that he, a tried and trusted servant of Government, should have involuntarily forged a powerful weapon against it for those who, in imitation of the political phraseology of the Irish, love to style themselves the Nationalist Party. He must stand aghast to find that what was intended as a common-place observation was, in fact, a revelation of the inherent weakness of the foreign rule, and the inherent merit and superiority of the indigenous agency for employment in the public service. To have read into it a meaning not understanded of ordinary mortals was a wonderful Hibernian feat, of which, perhaps, no other nation is capable. Mr. O'Grady has satisfied himself, if he has satisfied no one else, by a rapid process of deduction that if Anglo-Indian officials do not know the people so well as their predecessors, then the rulers are not so fit as the ruled for the work of administration, and therefore, the people themselves must have a larger share in it. I myself do claim a larger share for my countrymen, but on grounds far more rational and substantial than those which have commended themselves to Mr. O'Grady.

INDIAN VIEW OF INOCULATION. I SHOULD like to await the full text of Professor Ross's letter to the *Times*, in order to assess the real value of his indictment of the Government. He is evidently fired with a strong conviction that Professor Haffkine has met rather with scurvy treatment from Government, in return for his great discovery of the prophylactic serum against plague. It is not possible for a scientific discovery to be appreciated at its full worth, as soon as it is made. It must undergo a long period of trial and experiment before its exact value and nature can be established beyond doubt. Professor Ross is profoundly convinced of the blessings of the prophylactic. But not so the general public of India whose shyness towards it is most determined. It does not arise altogether from the ignorance and the natural conservatism of the people. It is also largely prevalent among the higher and educated classes of natives. Indeed, there are many who got themselves inoculated during the early years of plague, under the influence of a panic, but who care no longer to undergo the operation. It is not only that the people are very sceptical about its benefits, but they are strongly under the impression that it lays the seeds of various diseases. There are men of my acquaintance who attribute some of their ailments to inoculation. To these causes operating against inoculation, may be added the innate fatalism of the Oriental who will say that, inoculation or no inoculation, if plague is to come, it will come. It is not, perhaps, too much to say that the value of inoculation as an unerring specific against plague has not yet been proved to demonstration. If it can be established as a mathematical certainty that Haffkine's serum is as efficacious as vaccine, then the Government would be justified in making inoculation compulsory by law. When things have arrived at this stage, Haffkine will be universally acclaimed a far greater benefactor of the human race than Dr. Jenner. Even as it is, Government cannot be charged with neglect or ingratitude in respect of Professor Haffkine. They are fully alive to the value of his discovery, and are doing all in their power to popularize inoculation.

POLITICAL DOCTORS. POLITICAL doctors have of late years been recommending various nostrums for the body politic in India. Each claims his own diagnosis to be the correct one, and his own remedy as the specific for the evil from which it is supposed to be suffering. Mr. J. D. Anderson, a retired Indian Civilian, delivered a lecture on "Indian Constitutional Problems" at a meeting of the last India Association in which he proposed the establishment of a college in India where Indian and English recruits should be trained together before entering the Civil Service. He suggested that the necessity of going to England on the part of Indian members should be postponed until they had arrived at a maturer age and had gained some experience of official life. If Indian recruits are to be trained in India, it follows that the examination for the Civil Service should be held in India, as well as England. But it is not quite clear from the published summary of the lecture that Mr. Anderson is prepared to accept the drastic change involved in his proposition. He is not wrong in his apprehensions of the temptations and dangers to which Indian youths sent at a very tender age to England for study are liable. But under proper care and guidance the risk may be minimized; and if it were held that training in England before passing the examination is necessary for efficiency, then the question of possible risk ought not to stand in the way. I should wish myself for simultaneous examinations, if it can be proved that they will not in any way be prejudicial to the interests of the country. Anyway, Mr. Anderson's proposition does not seem to be acceptable. If Indians were to be sent to England after having served for some time in India they will derive no more benefit than any ordinary Indian going to Europe. The visit will be little better than a prolonged picnic, a pleasure trip and the young Civilian, being already admitted to the Service, will find himself under no obligation to undertake any duty calculated to widen his outlook or improve his efficiency as a public servant.

DION.

ALIGARH COLLEGE COMMISSION.

Six Rusticated Students Pardoned.

ENQUIRY PROCEEDING.

(FROM OUR CORRESPONDENT.)

LUCKNOW, MARCH 20.

Eight students had given evidence upto Monday before the Commission now sitting at the Aligarh College to investigate the cause of the recent disturbances. Yesterday, Mr. Mohamed Ali of the Baroda Civil Service, an old Aligarh Boy, who was staying at the College at the time of the outbreak gave, as his evidence, a long Written Statement. The Provost of Aligarh gave evidence after him.

At the end of the sitting yesterday, the Principal Mr. Archibald gave a free pardon to the six students who were rusticated for striking Gholam Hussain, whose pardon is likely also.

The Commission is continuing its enquiry.

MEETING IN BONBAY.

Under the Presidency of Moulvi Rafiuddin Ahmad Barrister at Law, a meeting of the well-wishers and Old Boys of the M. A. O. College, was held last night, at Prince Buildings, Byculla, to consider the present critical situation at Aligarh.

The following resolutions were unanimously passed:—Proposed by Khan Saheb Hazi Mahomedali Mir Jhang and seconded by Zafarali Khan, B. A "That this meeting while approving the appointment by the trustees, of a Commission to enquire into the causes which have led to the recent deplorable incidents at the M. A. O. College, Aligarh, sincerely regrets that the Principal of the College, has been ex-officio constituted a member of the same as the fact of his being a party to the issues involved is most likely to prejudice the inquiry and shake public confidence in the absolute impartiality of the tribunal."

Proposed by Mir Mahfuz Ali, B. A. and seconded by Mr. Kasam Dewjee. 'That this meeting expresses a strong hope that the Commission will not confine its labours merely to the investigation of the causes of the prevailing widespread discontent among the students but will alse institute a searching inquiry into the existing unsatisfactory system of the government of the College and point out all serious defects in its present organisation has been as wisely suggested by the Lieutenant-Governor of the United Provinces." A vote of thanks to the Chairman brought the meeting to the end.

MADRAS CITY POLICE.

(FROM OUR CORRESPONDENT.)

MADRAS, MARCH 20.

The bill to provide for the control by the Inspector-General of Police of the administration of the Madras City Police, is published in to-day's Fort St. George *Gazette*.

The statement of objects and reasons for the bill is as follows:—The complete separation which now exists between the Madras City Police and General District Police does not conduce to efficient cooperation between the two forces and is detrimental to the successful working of the department in the detection and prevention of crime. Accordingly it has been deemed expedient to place the Commissioner of Police, Madras in subordination to the Inspector-General of Police for the Presidency.

With this view it is proposed that the Commissioner be graded as Deputy Inspector-General directly subordinate to the Inspector-General. This reform, in accordance with the recommendation of the Indian Police Commission of 1902 appointed by the Governor General in Council, has received the sanction of the Secretary of State.

RAWALPINDI POLO.

The Murree Brewery Cup.

OPENING DAY.

(FROM OUR CORRESPONDENT.)

RAWALPINDI, MARCH 20.

The Polo Tournament for the Murree Brewery Challenge Cup opened here this afternoon, for which six teams are down to play. The Sialkot teams have been prevented from coming owing to the General's inspection coming off this week, while the 3rd Lancers from Jhelum have had to scratch owing to illness among their horses.

Two games were played off this afternoon before an appreciative gathering. The polo grounds laid down here by the 9th Lancers have been brought to a high state of perfection by the 10th Hussars, and judging from their present condition they outrival any country.

The first game was between the 7th Probyns Lancers—Captain Price, Major Carruthers, Captain Orr, and Mr. Maxwell (back); and the Newcomers—Major Shearman, Messrs. Vandeleur, Marten, and Gounon (back).

Umpires—Colonel Kavanagh and Major Vaughan. The Newcomers lacked cohesion and could not make headway against the Sueprior organization and hard and accurate shooting of the Lancers who had their opponents on the defensive nearly all through the game and finally came out victors by 6 goals 5 subsidiaries to nil.

The second game was between the 23rd Cavalry—Messrs. Paske, Stretell, Egerton, and Kirkwood (back); and the Kadir Team—Messrs. Couch, Gibbs, Peto, and Firlden (back)

Umpires—Colonel Delmain and Major Vaughan. The Kadir team comprised four young officers of the 10th Hussars who have entered for the annual Kadir Cup Meeting near Meerut.

Through the first half of the game the 23rd were in the ascendant, yet they had hard work in building up their score. In the latter stages of the game the Kadirites held the ball in the Cavalry ground and though sending two minor points, that they did not get more substantial results out of their raides on the 23rd's flags is due to the fine defence of the latter. The game allthrough was very a good one.

At the conclusion of full time the score was:—23rd Cavalry 2 goals 3 subsidiaries, to 2 subsidiaries.

THE LIVERPOOL GRAND NATIONAL.

The Grand National Steeplechase Race—run 22 March 1907—£3000 by subscription of £25 each £15 or £5 only if December by January 29th 2nd to receive £300 3rd £200 4th £75 winner after January 24 at noon of a handicap chase 3 miles and a half or over 4lbs extra no penalties for horses originally handicaped for 11 stone or over. G. N. Course; Distance 4 miles 856 yards. The following are the probable starters with weights.

	st.	lbs.
Eremon	10	0
Timothy Titus	11	10
Wolfs Folly	10	12
Ascetic's Silver	12	6
Drumcree	11	9
Red Lad	11	8
Kathoale	10	8
Napper Tandy	10	13
Extravagance	10	11
Centre Board	10	11
Ravens Cliff	10	9
Orgueil	10	6
Barabas II	10	5
Kilts	10	8
Tom West	9	12
Glenelly	9	10
Pierr	9	10
Denmark	10	7

Hercules is scratched.

Latest betting 7 to 1 Eremon; 12 to 1 Timothy Titus; Longer odds the rest.

THE INDIAN BUDGET.

SURPLUS OF £1,326,100.

NEW RUPEE AND STERLING LOANS.

SALT TAXATION REDUCED.

CHEAPER POSTAGE.

(FROM OUR CORRESPONDENT.)

CALCUTTA, MARCH 20.

The Supreme Legislative Council met this morning, Lord Minto presiding when the Hon'ble Mr. E. N. Baker presented the Financial Statement for 1907-8. In doing so he said:—

I beg to present the Financial Statement for 1907-08 together with the usual figures relating to the accounts of 1905-06, and the Revised Estimate of 1906-07.

At the beginning of 1906-07, agricultural prospects were distinctly unpromising in certain parts of the country, including the Deccan and Karnatak districts of Bombay, Bundelkhand in the United Provinces, and certain Native States in Rajputana and Central India, where a bad *rabi* crop had followed on a poor *kharif*. When the year opened there were 310,000 persons on relief in British territory and 173,000 in Native States. Fortunately the monsoon rains set in at a normal date, and were well distributed, with result that from July the numbers on relief works rapidly dwindled and by October it was found possible to close all relief works in the affected areas mentioned above.

The general character of the monsoon was very favourable over almost the whole of India, and nowhere more so than in the Bombay Presidency. The winter harvest has been excellent nearly everywhere, and the rabi crop which will shortly be reaped promises to be a distinctly good one. Cotton, which is one of the most valuable staples of the country, seems likely to give a record outturn. The latest estimates indicate that the area under this crop is more than a million acres in excess of that of last year, while the estimated yield of 4,908,000 bales exceeds that of any previous year by over a million bales. The area under sugarcane has increased by 11 per cent, and the estimated outturn by more than 29 per cent. Jute also, which is to Bengal what cotton is to Bombay and the Peninsula, has grown in area by 200,000 acres, and in outturn by 600,000 bales, as compared with the previous year. The Director-General of Commercial Intelligence estimates that the cultivators of the jute-growing districts have received the enormous sum of 40 crores of rupees in payment of their crop during the past season.

The only blot on the general prosperity of the year occurred in a few of the eastern districts, where the monsoon rice crops suffered from a deficiency in the earlier rains, and from floods later on. The damage due to these causes, combined with the abnormally high price of rice, rendered it necessary to afford some measure of relief, but the works were not freely resorted to, and the only district where any appreciable number of persons are still on relief is Darbhanga.

The effects of the favourable season are written large all over our revenue returns, and nowhere more conspicuously than in the all-important item of Land Revenue. This time last year we estimated that this head would yield 110 1/3 lakhs, or £735,500, more than in 1905-06, and I will admit that I adopted this high figure with some misgiving. The result has surpassed our expectations by the considerable sum of £135,300, notwithstanding the grant of suspensions and remissions wherever occasion demanded.

For the third year in succession, we are in the fortunate position of being able to announce a substantial remission of taxation. It has been decided to make a further reduction of the salt tax to Re 1 a maund throughout the whole of India. This measure will take effect from to-day, and we estimate that, after allowing for growth of consumption, it will involve a sacrifice of revenue to the extent of 190 lakhs of rupees in 1907-08 besides a small sum of perhaps 8 lakhs during the few remaining days of the current year. The manner in which the consumption of salt has responded to each lowering of the duty is as remarkable as it is gratifying. The first reduction to Rs. 2 a maund was made, broadly speaking, with effect from 1903-04, and the second, to Re 1-8 per maund from 1905-06. Excluding Burma, which was not affected, the consumption increased by 9,68,000 maunds in 1903-04, 15,97,000 maunds in 1904-05, and 13,32,000 maunds in 1905-06; and during the first eight months of 1906-07 it exceeded that of the corresponding period of the previous year by 14,41,000 maunds. This rate has not been maintained during the subsequent months, but there is reason to believe that this is mainly due to the dealers holding back in anticipation of a further lowering of the duty, and the comparative shortage will no doubt now be quickly made up. It is a source of satisfaction to us to be able to effect this important fiscal reform notwithstanding that allowance has to be made for the impending loss of a part of our Opium revenue. I am not yet in a position to make any definite announcement on this latter subject, but what it is at present possible to say will be found in a later section of the present Financial Statement.

CHANGES IN THE FORM OF THE RAILWAY ACCOUNTS.

Before setting forth the figures, I desire to draw attention to an important change which we have introduced this year in the manner of exhibiting the earnings and working expenses of our railways. In Appendix 1 the figures for the Budget Estimate of 1906-1907 have been altered in the following manner:—

	In last year's Financial Statement.	In the present Financial Statement.
	£	73,7£
Revenue	86,495,100	72,811,100
Expenditure ...	85,621,000	37,000
Surplus ...	874,100	874,100

A similar reduction will be observed in all the other corresponding totals which are dealt with in the Financial Statement and Appendices A, B, C and E. The explanation is to be found in the Railway section of the accounts. Hitherto we have shown the gross traffic receipts from State Railways on one side of the account and the working expenses on the other: this year, for the first time, we show the revenue net. The interest on Railway debt continues to be entered as expenditure but the working expenses are brought over to the Revenue side of the account and deducted from the gross traffic receipts; the result for next year being a reduction of the totals on both sides by more than 13½ millions. The nature of the change is brought out very clearly in Appendix A, under head XXVI where we first have a line of figures showing the gross receipt, and then immediately under it another line showing working expenses: the latter are deducted from the former, and then we have a third line which represents the net earnings. The arrangement by which all the figures used to be shown in gross was open to many objections; it unduly inflated the accounts, it suggested misleading comparisons, and it conveyed a wholly erroneous impression of the cost of the administration and the burden of taxation. As I explained in replying to the Honourable Mr. Gokhale, when he raised this question last year, it would not be justifiable to exclude altogether from our accounts the enormous sums of actual receipts and expenditure which would disappear if we exhibited merely our net profits from Railways and Irrigation. The arrangement now introduced, however, with the Secretary of State's approval, shows both the gross receipts and the "per contra" charges, but it enables us in the summation of our revenue figures to bring the net earnings alone into the account. We have left the Interest on Railway debt in its original place: to have brought it over to the Revenue side of the account as a deduction from the gross receipts would have necessitated a large minus entry in the column for revenue accruing in England. It is possible that some further changes may be made hereafter in the manner of exhibiting the Interest charges but no decision has yet been arrived at on this point. We have not thought it essential to go so far as the Honourable Mr. Gokhale suggested and to show the Irrigation revenue net. I quite admit that the same general principle applies to the Irrigation as to the Railway figures but the former are not yet sufficiently large to cause any serious distortion of the true revenue and expenditure of India.

Two changes of minor importance which have been made in the form of the Railway accounts may also be mentioned. One is the exhibition by a separate entry of the surplus profits which are paid to Companies working State lines. These profits were previously included under the head "Working Expenses," which is not a suitable description of the charge. The other change is the appearance of the new sub-head "Sinking Funds" under Railway expenditure. The amounts now shown in this manner were formerly included in the entry for "Annuities in purchase of Railways"; but they really represent payments towards the redemption of India Stock which has been created in exchange for annuities and debentures of purchased Guaranteed Railways.

After making these adjustments I present the figures for the three years, reduced to their simplest form, and excluding Capital Debt and Remittance transactions. They are as follows:—

	1905-1906. (Accounts.)
Revenue	£ 73,327,957
Expenditure (charged against Revenue)	£71,236,103
Surplus	£ 2,091,854

	1900-1907. (Revised Estimate). £
Revenue	75,626,900
Expenditure (charged against Revenue).	74,300,800
Surplus... ...	1,326,100

	1907-1908. (Budget Estimate). £
Revenue	75,012,800
Expenditure (charged against Revenue).	74,238,100
Surplus... ...	774,700

ACCOUNTS OF 1905-06.

Last March we estimated that the year 1905-06 would close with a surplus of £1,755,700. The audited accounts show that the surplus has actually amounted to £2,091,854, being an improvement of £336,154. This represents the result of the Imperial Section only. The net Provincial and Local surplus was less than the estimate by £56,406, and the combined result is a betterness of £279,748.

The net improvement in revenue was £168,185. Railway earnings were less than we had estimated by £64,052, the bulk of which occurred on the Eastern Bengal, Rajputana-Malwa, and Great Indian Peninsula systems. The issues of Malwa opium during March were exceptionally low, leading to a reduction of £ 21,720. Under Land Revenue, we underestimated the check in collections due to the unfavourable agricultural prospects in certain provinces by the considerable sum of £ 166,531. On the other hand, practically all the other heads of revenue exceeded the estimate in a greater or less degree. The largest increase was one of £ 111,796 in the army receipts, of which £ 82,500 represented a payment made by the War Office towards the end of March on account of the cost of five Native Infantry regiments employed in the Colonies.

The expenditure was less than expected by £ 111,568. The greater part of this represents lapses of expenditure in England on account of the Army (£ 173,170), and special defences (£ 45,694). Railway charges fell short of our calculations by £ 40,518. They would, however, have exceeded the estimate but for the fact that a sum of £ 72,575, being a portion of the surplus profits due to the Bombay Baroda and Central India Company, was not actually paid till after the end of the year. Most of the other heads of expenditure were more or less in excess of the estimate, the largest increase being £42,708 under education, which was due to heavier payments on account of building and furniture grants to schools in Bombay, the Punjab, Bengal and Burma.

Further details will be found in Part II of the Financial Statement, and in the Comptroller General's Appropriation Report which has recently been published.

REVISED ESTIMATE FOR 1906-1907.

In making a comparison between the figures of the Budget Estimate of the current year, as framed in March last, and those of the Revised Estimate now presented, it is necessary to make allowance for the new method of showing Railway earnings *net*, instead of gross which was explained in paragraph 7 above. The change affects only the figures of the Railway Revenue Account, and those of total revenue and expenditure; no others are concerned.

After making the requisite corrections of the Budget figures, due to this cause, it will be seen that a year ago we estimated that the total revenue of the year would amount to £73,711,100, and the expenditure chargeable against revenue to £72,837,000, and that the year would close with a surplus of £874,100. The actual results, so far as they are now known, have been somewhat more favourable. The revenue is now estimated at £75,626,900, the expenditure chargeable against revenue at £74,300,800, and the surplus at £1,326,100. This last figure exceeds the original estimate by £452,000. The total revenue Imperial Provincial and Local has increased by £1,915,800, while the expenditure has fallen by £227,300. The improvement in actual receipts and expenditure is thus £2,183,100. In March last, however, we anticipated that the Provincial Governments and local bodies would draw upon their accumulated balances to the extent of £1,077,600. Instead of this, they have on the whole increased their balances by £613,500, and the effect of this is to increase the expenditure chargeable against revenue by £1,691,100. The way in which this happens is further explained in a later section of the present Financial Statement.

The following statement shows the principal heads in which the Revised Estimate differs from the Budget by £50,000 or more:—

Revenue.

	£
Increase—	
Land Revenue	135,300
Opium	776,600
Stamps	51,300
Excise	89,400
Assessed Taxes	67,700
Interest	95,800
Mint	218,800
Miscellaneous	306.700
Irrigation	281,100
Decrease—	
Customs	157,100
Salt	110,000

EXPENDITURE.

	£
Increase—	
Interest	56,800
Miscellaneous	118,400
Decrease—	
Civil Departments	67,400
Irrigation	59,500
Other Public Works	167,100
Special Defences	90,200

Full explanations on all necessary points will be found in the memorandum by the Financial Secretary. The only matters to which I need allude are the following:—

Under Land Revenue the betterness is mainly due to the extremely favourable character of the season in the Bombay Presidency which has facilitated the collection of outstanding arrears as well as of the current demand. The improvement is estimated at 36·09 lakhs. There has also been some increase in the Punjab, the North-West Frontier Province, Eastern Bengal and Madras. In Burma, on the other hand, mainly in consequence of floods in some districts, the expansion of the revenue has been less rapid than was expected, and the revised Estimate falls short of the Budget by 21·17 lakhs, though it exceeds the actuals of the previous year by 8·75 lakhs.

The predominant element in the expansion of our revenues has been opium. In February 1906, and again in March of that year, heavy successive false occured in the sale prices realised at the auctions of Bengal opium, and in view of the possibility that this might continue, we then thought it prudent to calculate on an average rate not exceeding Rs. 1,125 per chest for the whole year. A recovery, however, set in almost at once and prices gradually rose during the year, with the result that the average price for the twelve months has amounted to Rs. 1,391 per chest. This accounts for an increase of 140·45 lakhs over the estimate. On the other hand, the weighments of Malwa opium have been the smallest known for many years, and are not expected to exceed 14,000 chests in all, as compared with our estimate of 16,500. The loss of pass duty due to this cause is estimated at 24·40 lakhs.

The improvement under Stamps and Excise has been fairly general throughout the country, except in Burma and the United Provinces. In the former province the probable growth of the excise revenue was overestimated. In the latter, the shortage amounts to 6 lakhs. This is mainly due to the fact that in the last weeks of 1905-1906 a large firm of distillers, in anticipation of the increase of the duty on spirits from Rs. 6 to Rs 7 per gallon, took out of bond a quantity sufficient for nearly two years' consumption.

Under Salt we estimate that the revenue will be less by £110,000 than we expected. About half of this shortage is due to the reduction in the duty with effect from this date. The remainder is due partly to de [illegible] £139,300 [illegible] a year ago, we now expect that [illegible] nearly [illegible] below that of 1905-[illegible] contributing to this result are [illegible] duty on rice. Instead of getting [illegible] of 3 lakhs from the enhanced duty on spirits [illegible] expect a falling-off of over 12 lakhs, which is due to large clearances in February 1906. The effect of this, however, has probably exhausted itself by now, and the trade will doubtless resume its normal course. The exports of rice have largely declined, mainly in consequence of the high prices prevailing in Bengal and some other parts of India, which diverted the trade from its usual channels. The receipts from this item we expect to be less than the estimate by £ 120,000. Cotton goods have not maintained the exceptionally high figure of 1905-1906, and have yielded £29,200 less than in that year. On the other hand the imports of sugar especially from Germany and Java have been on an unprecedented scale, and will probably yield £ 37,000 in excess of the estimate. Imports of silver have recovered from the set back they underwent last year and have surpassed even the record figures of 1904-1905, the improvement over the estimate being £ 76,600. Burma petroleum continues to compete successfully with foreign oil which is a feature satisfactory in itself but not conducive to growth of revenue from customs.

Under interest the improvement occurred in England, and is due to the high Bank rate which prevailed in London during a considerable part of the year, and the favourable terms on which the Secretary of State was enabled to lend out his floating balances.

The increase in Mint receipts was due to seignorage being charged on coinage largely in excess of the estimate, and is partly counterbalanced by an increase of £21,800 in working charges. The coinage of the year depends almost wholly on the demands of trade, and cannot be forecasted with any approach to certainty.

Under Miscellaneous, the improvement is due mainly to two causes. The first of these is the strong demand for money prevailing during the latter months of the year, which resulted in unusually high prices being obtained for Council Bills and Telegraphic Transfers, yielding a profit of 23 lakhs. The other is the payment of two instalments of the Tibet indemnity, aggregating 16·67 lakhs. A small item (1·30 lakhs) of some interest represents the value of old outstanding currency notes, written off for the first time under the provisions of section 17 of the Paper Currency Act of 1905.

The agricultural conditions of the year were favourable for an expansion of irrigation, especially in the United Provinces and the Punjab. In the former the area under irrigation for the rabi crop was the largest on record. In the latter the extension was greatest on the Sirhind, Western Jumna, and Upper Bari Doab Canals, and there was no failure of the cotton crop to necessitate remissions. Every other province also contributed to the increase, though in a smaller degree than the first two.

Our net Railway earnings are better than those of 1905-1906 by 60 lakhs, but have fallen short of the estimate by nearly 7 lakhs. The gross receipts are well up to the original estimate, but the working expenses have increased more rapidly, mainly in consequence of heavy renewals and repairs on the East Indian, Rajputana-Malwa, Bengal-Nagpur and Great Indian Peninsula Railways.

Under Army, there has been a saving, or rather a lapse, of 26·60 lakhs on the grant for special expenditure. (This is exclusive of other lapses aggregating 22·80 lakhs taken under military works and special defences). Under ordinary charges there has been an excess of 24·41 lakhs, of which about 4 1/2 lakhs represent the charges on account of the concentration of troops at Agra in connection with the visit of the Amir in January last. Most of the remainder, occurred in supply and transport charges, and is due to the high prevailing price of food and fodder, and to the larger sums therefore payable as compensation for dearness of provisions.

Instead of a Provincial and Local deficit of £1,077,600, we now expect that there will be a surplus of £613,500. As I explained last year, this does not affect the actual revenue or expenditure, but merely its allocation as between Imperial, Provincial, and Local. A large part of the difference is due to the initial grant of 50 lakhs which we have made to Burma in connection with its new Provincial Settlement recently concluded; and to the refund to Bombay and the United Provinces of the sums expended by those Local Governments on famine-relief during the past two years. These aggregate 90·67 lakhs in all. Other transfers, aggregating 10·18 lakhs, were made from Imperial to Provincial for Education, Irrigation Works and Archæology, while additions amounting to 8·50 lakhs were made to the assignments of Bengal and Eastern Bengal and Assam in connection with their new Provincial Settlements, and for the reorganisation of their Provincial Services. The remainder of the variation is due partly to the growth of the Provincial shares of revenue having been greater than was expected, and partly to the failure of the Local Governments to expend their assignments in full.

BUDGET ESTIMATES OF 1907-08.

For next year we estimate the Revenue at £75,012,800, and the Expenditure (after allowing for a sum of £4,43,300 which is chargeable against Provincial and Local balances) at £74,238,100, thus leaving a net surplus of £ 774,700 in the Imperial Section of the accounts.

The estimated revenue is thus seen to be less by £614,100 than that which we expect to receive in the current year. The causes of this reduction may be summed up in two words—Salt and Opium.

I have already announced that we have decided to reduce the rate of salt duty to Re. 1 per maund throughout India with effect from this date. Had this reduction not been made we calculate that we might have expected to obtain a Revenue of £4,536,700 in 1907-1908 from this source or £267,000 more than in the current year. We now expect to receive one million less than in 1906-1907, so that the sacrifice of revenue amounts to £1,267,000. In this estimate, allowance has been made for probable increase in consumption. I have already dwelt on the remarkable stimulus which has been imparted to the consumption of salt by the reductions made in former years, and there seems every reason to anticipate that the present measure will be equally efficacious and beneficial.

The incidence of the duty now works out to rather less than 2 3/4 annas per head of the population, a rate which can only be regarded as extremely moderate when it is remembered that the salt tax is the only contribution towards the public expenditure that is made by a large number of the people.

In 1906-1907 our net opium revenue is expected to amount to £3,690,900 or about 553·63 lakhs of rupees. For 1907-1908, we estimate it at £3,046,300, or about 457 lakhs. In each case about 32 lakhs represents the cost price of opium transferred to the Excise Department for local consumption, and the remainder, which for next year amounts to about 4¼ crores, represents the revenue derived from the opium trade.

The reason for this considerable falling-off is to be found in the reduction in the number of chests of Bengal opium notified for sale during 1907-1908 to 49,200 as compared with 52,800 in the past year. As is already known, proposals have been submitted by the Chinese Government for the gradual reduction of the imports of Indian opium into China, *pari passu* with the gradual contraction of the production of opium in that country, the object in view being the eventual extinction of the opium habit among the Chinese. The negotiations have not yet reached of stage when it would be possible to make any announcement of the result: but it has been thought expedient to give effect during the ensuing year to the foregoing reduction of sales, and to a corresponding contraction of the area under cultivation, as evidence of the readiness of His Majesty's Government to receive the Chinese proposals in a sympathetic spirit. It has also been considered prudent to take a cautious estimate of the prices likely to be obtained at the sales during the coming year. We have accordingly issued orders to reduce the cultivation to not more than 900,000 bighas in the ensuing year, and we take the average sale price at Rs. 1,250 a chest as compared with an average of Rs. 1,391 obtained during 1906-1907.

What the eventual outcome will be it is impossible to foresee, for the practical difficulties of the task which China has imposed on herself are enormous, and may prove insuperable. But it is evident that the gradual reduction and eventual extinction of the revenue which India has derived from the trade have been brought a stage nearer, and it is necessary for us to be prepared for whatever may happen.

Twenty years ago, or even less, the prospect of losing a revenue of 3¼ crores a year would have been a cause of very grave anxiety. Even now, if the whole or a great part of the revenue should be struck off at a blow, the dislocation of our finances would be serious, and might necessitate recourse to increase of taxation. But if, as we have a clear right to expect, the transition is effected with a due regard to our convenience, and is spread over a suitable term of years, the consequences may be faced, if not with equanimity, at least without apprehension. The elasticity of our ordinary revenues has recently been remarkable. During the five years beginning with 1903-1904, and including the year which is about to begin, we have been able to carry out three successive reductions of the salt tax, estimated to cost us in the aggregate more than 5 crores per annum; we have taken off a number of cesses on the land aggregating upwards of a crore per annum; and we have raised the limit of exemption from income tax at a cost of 36 lakhs per annum. These various measures taken together have involved a sacrifice of revenue not far short of 6¾ crores of rupees a year, and exceed the present amount of the opium revenue by nearly 20 per cent. Nor has this relief to the tax-payer been purchased at the cost of starving the administration. During the same period, from Imperial Revenues alone and irrespective of Provincial resources, we have provided 105 lakhs per annum for Police reform 80 lakhs per annum for Education, 24 lakhs per annum for Agricultural development, and over 60 lakhs per annum for grants-in-aid of District and Local Boards, besides allotting 3½ crores per annum for completing the preparation of the Army for war. All of these grants are recurring, and all but the last mentioned are permanent in their character. They are irrespective of numerous isolated non-recurring grants which we have made for a great variety of purposes, and they take no account of the large additional resources placed at the disposal of Local Governments in accordance with the new Provincial Settlements.

If our revenues continue to expand as they have recently done, and if no unforeseen mischance should befall us, we may hope that the void will be made good without imposing on Indian tax-payers a burden greater than they can bear. I am far from suggesting that the loss of revenue is the sole outcome of the Chinese proposals that concerns India. The economic loss to the country occasioned by the prescription of a valuable crop and an important industry; the contraction of our exports by the exclusion of a staple valued at over 9 crores a year, and its effect on our balance of trade; and the loss inflicted upon the people and Durbars of the poppy-growing States in Malwa,—all these are considerations which deserve the most anxious attention. The point which I wish to emphasize at present is that there is no need for despondency, and that, if all goes well, there is nothing worse to fear than the absorption for a few years of the means of affording further relief to the tax-payer, and of incurring useful expenditure for the development of the country.

In his speech on the budget last year, the Honourable Mr. Hewett held out the hope that before long we should be in a position to raise the weight of letters carried for half an anna from ½ of a tola to one tola. This we have now decided to do. We have also arranged that the weight carried for one anna shall be raised from 1½ tolas to 3 tolas. In regard to the Foreign post, we have decided to conform to the scale approved at the recent Postal convention. The weight carried for one anna within the Empire will thus be one ounce instead of half an ounce as hitherto. For letters outside the Empire, a similar weight will be carried for 2½ annas, and an additional 1½ annas will cover each ounce after the first. These reductions will take effect from the 1st October 1907, and are estimated to cost us £73,300 during the remainder of the year.

The other heads of revenue do not call for any lengthy consideration in this place. Apart from Salt and Opium, we expect that the normal growth of the principal heads will yield £1,250,400 more in 1907-1908 than in the present year, while the Miscellaneous and Departmental receipts, together with Commercial Services, Railways and Irrigation will be less by £107,900. In the increase Land Revenue is the most important factor. The prospects of the crops are excellent almost everywhere, and we hope to receive £372,900 more than in the current year. The largest part of this is expected in the United Provinces and Burma, but most provinces contribute towards it, except Bombay where the collections during the current year have been exceptionally large. We take credit for the normal growth of revenue from Stamps, Excise, Assessed Taxes and Forests. Under Customs we hope to obtain an increase of £288,400, or approximately 43¼ lakhs of rupees. Of this, 15 lakhs are expected under spirits, the enhanced rate of duty on which will, we hope, become fully effective. We also hope that the check which the exports of rice have undergone during the current year will cease, and we reckon on an increase of 15½ lakhs from this item. An improvement is expected from nearly all the other principal staples, including sugar and cotton goods. We do not, however, feel justified in assuming that the recent abnormally large importations of silver will continue, especially in view of its advance in price, and we allow for a reduction of 4½ lakhs on this account.

As already stated, our Railways, have not done quite so well as we expected, but there is no reason to anticipate that the set back will continue, and we feel justified in taking credit for an increase of £346,400 in net earnings in the ensuing year. Irrigation receipts, on the other hand, have been exceptionally high during 1906-1907, and we have thought it prudent to assume that those of next year will fall short by £105,800. Under Exchange we have estimated for a reduction of £60,000, in view of the exceptionally high rates which have prevailed during a long period of the current year. These show little present sign of falling, but it would not be wise to count on their continuance for another twelve month.

On the Expenditure side of the account we anticipate a net increase of £994,100; Provincial Governments and local bodies expect to draw on their accumulated balances to the extent of £443,300, instead of adding to them, as in the current year, by £613,500. In the Imperial Section there is a reduction of £161,100. The increase in total expenditure is the net result of a number of variations some of which are considerable in amount. The largest item is a decrease of £481,200 in Army charges. A reduction of half million sterling has been made in the annual grant for special military expenditure. The lapses on the current year's grant for this head have also been smaller than in 1905-1906, and the amount carried forward to next year is only 47½ lakhs, including a special provision of 7½ lakhs for a new Indian Marine Vessel as compared with 90 in 1906-1907. These reductions are counterbalanced in part by growth of ordinary expenditure on the Army. There is a decrease of £272,700 under Interest charges, but the greater part of this represents a mere transfer of debt from the non-productive to the Railway account, under which there is an increase of £255,800. Under Public Works, Civil and Military, we provide for an increase of £432,600, three-fourths of which belongs to the former class. The largest increase, however, occurs under the group of heads entitled "Salaries and Expenses of Civil Departments," and amounts to £562,100. This is the net result of a number of variations under the principal heads of charge representing the cost of the Civil Government. Thus, under Police we have provided for an increase of £269,800. Rather less than half of this represents the efforts made by Local Governments gradually to carry into effect the recommendations of the Police Commission, for which grants have been made to them in the past but have not yet been fully utilized. £150,000 represents additional recurring grants now sanctioned for the same purpose with effect from 1907-1908. This sum, which amounts to 22½ lakhs, has been allotted to the different Provinces as follows:—

	Lakhs.		Lakhs.
Madras ...	1·00	United Provinces ...	5·00
Bombay ...	2·00	Punjab ...	5·50
Bengal ...	4·00	Central Provinces ...	1·00
Eastern Bengal and Assam ...	2·50	Minor Provinces ...	1·50

In addition to these, we have given to Burma a grant of approximately 8 lakhs a year, which is included in the terms of the new Provincial Settlement, and which together with grants of 7½ lakhs previously made, will cover the entire estimated cost of police reform in that Province. The total assignments made for this purpose from Imperial Revenues during the three year 1905-1906 to 1907-1908 amount in all to 105 1/2 lakhs of rupees a year, and exceed two thirds of the total ultimate expenditure in contemplation.

For expenditure on Education we have provided 303 lakhs, which represents an increase of almost 33 lakhs over that of the current year. This is distributed over all the Provinces, the increase being largest in Bombay and Madras. These figures do not include any provision for the cost of free primary education, which formed the subject of some discussion in the debate on the last Financial Statement. It must not, however, be inferred from this that we have lost sight of the question. During the summer it was very fully considered in the Department concerned, and in the autumn a letter, which has been published in the press, was addressed to Local Governments, reviewing the position at length, calling for certain information, and inviting an expression of their opinions. On receipt of their replies, the matter will receive prompt and earnest attention; and we have received an assurance from the Secretary of State that, notwithstanding the absence of Budget provision, if a suitable scheme should be prepared and sanctioned by him he will be ready to allow it to be carried into effect in the course of the year, provided that the financial position permits.

Under "Scientific and Minor Departments" we have provided for an increase of £118,600, partly on account of the Survey of India, and partly in connection with the progessive introduction of measures of agricultural improvement. Political charges are expected to be less than in the current year by £78,500, which is mainly due to the fact that no provision is necessary, as in the current year, for the entertainment of His Majesty the Amir of Afghanistan. None of the remaining heads of expenditure calls for special remark, and all necessary explanations of detail will be found in Part II of the Financial Statement.

WAYS AND MEANS.

As stated in paragraph 29, our revenue account closes with a surplus of £774,700 which is carried forward to the second part of the statement dealing with Capital and Debt transactions, including Deposits Remittances and Advances. Our total estimate of Capital Expenditure not chargeable to Revenue, on Railways and Irrigation Major Works is £9,874,000, of which £833,300 is for Irrigation, £7,215,100 for State Railways, and £1,825,600 for expenditure by Railway Companies. In addition to the above, we have to find £585,100 for the discharge of permanent debt (Chiefly Bombay, Baroda and Central India Railway debentures). We have also to make a net payment of £80,300 on account of loans to local bodies, advances to cultivators, etc. Our aggregate capital requirements thus amount to £10,539,400.

To meet this outlay we have (1) the revenue surplus of £774,700, (2) the net receipts of the Post Office Savings Banks which are estimated at £684,800, (3) a net receipt of £112,900 under deposits and Remittances, and (4) a sum of £3,840,100 to be raised by Railway Companies. These various resources amount to £5,412,800 leaving £5,126,000 still to be provided. In order to meet this, we propose to borrow £5,500,000, of which £3,500,000 will be raised in England, and 3 crores of rupees or £2,000,000 in India. Our cash balances are expected to stand on the 31st March 1908 at £12,369,000 in India, and at £3,437,000 in England.

The announcement regarding the amounts to be borrowed in England and India is made subject to the usual reservation, and the Government of India retain full discretion to vary the programme, as now declared, to any extent that may be considered desirable.

The present intention of the Secretary of State is to draw bills on India to the amount of £18,100,000, but this also is subject to a similar reservation. This estimate of Council drawings is for the amount necessary to provide for the Secretary of State's requirements; but additional bills will, as usual, be sold, if needed to meet the demands of trade.

PROVINCIAL EXPENDITURE ON FAMINE RELIEF.

In the discussion on the last Financial Statement I stated, in reply to the Honourable Mr. Logan, that the Government of India recognised that the present arrangement under which the cost of famine relief is a wholly Provincial charge was open to certain serious objections; and I undertook to have the matter fully examined in the hope of devising some more appropriate system. This has now been done. During the summer months we worked out certain proposals, which were referred for the views of the various Local Governments, and by them were generally well received. After revising the scheme in some minor points in accordance with the criticisms, we had received, we submitted it to the Secretary of State, who has accorded it his approval and has authorised us to bring it into effect from the ensuing financial year.

The ruling principle of the scheme is to enable each Local Government whose territories are liable to famine gradually to build up a reserve of credit with the Imperial Government on which it will be at liberty to draw when it becomes necessary to incur expenditure on famine relief. The means of creating this reserve of credit will be provided from Imperial revenues, in the form of an increase to the annual fixed assignment of each Local Government. This arrangement is equitable, and indeed necessary, because the existing Provincial settlements make no allowance for famine relief expenditure, and the Provincial Governments could not provide the funds without curtailing their ordinary expenditure.

The additional assignments thus made to Local Governments will be debited in their accounts each year under the head 36.—Reduction or Avoidance of Debt, which will to that extent become a divided head instead of being wholly Imperial as at present; and an account will be kept of the amounts thus accumulated year by year to the credit of each Government.

When famine occurs, the Local Government will be entitled to draw upon the amount standing to its credit to meet its famine expenditure, and charges thus incurred will be shown in our accounts as Imperial expenditure instead of being Provincial as at present. In a famine of relatively small extent the reserve of credit will usually be sufficient to meet the whole charge, and the Local Government will be secured from all dislocation of its ordinary administrative machinery.

If a famine should be widespread or severe, it is possible that the reserve of credit may be exhausted. When that happens, we have decided that any further expenditure on famine relief shall be equally shared between the Imperial and the Local Government, instead of being wholly Provincial as at present. Both Governments will bear their share of the inevitable burden, but the Local Government will have to support it to only one-half the extent that it does at present.

If a famine should unhappily be prolonged, it may happen that even this measure of assistance may be insufficient. We have therefore decided that when in consequence of the prevalence of famine the balances of any Local Government are depleted so that they fall below one-half of the prescribed minimum, further assistance shall be given from Imperial revenues; but we consider, that it precise measure or extent cannot be decided beforehand, and that in that event—which, we trust, will be of rare occurence under the system now to be introduced—They should be left for determination according to the circumstances of the occasion.

The amount of the annual assignments to be made to each Local Government has been determined with reference to, but not in exact proportion to the average expenditure incurred by them on famine relief during the past 25 years. It has not been thought necessary to make any assignment to Burma, or to Eastern Bengal and Assam, as these provinces have only been subject to famine in a very limited degree. The amounts assigned are as follows:—

	Rs.
Madras	2,50,000
Bombay	13,70,000
Bengal	2,60,000
United Provinces	4,50,000
Punjab	1,40,000
Central Provinces	12,80,000
Total ...	37,50,000

There are two subsidiary points to which allusion may be made. The scheme will come into operation from 1907-08; but it is possible that a famine might occur before the province affected had accumulated a sufficiently strong reserve of credit to enable it to meet the charge. To provide for this contingency it has been decided that any famine relief expenditure that may be incurred in the first five years shall be treated as Imperial up to a limit equal to five years' accumulated credits in the *pro forma* account. The second point is that, in order to avoid the possible accumulation of credit to an unnecessarily high figure it is necessary to fix some maximum limit to the reserve of each Province. When that limit has been reached, the annual assignment and addition to the outstanding credit will cease until it has been reduced by expenditure on relief. The amount to be fixed for each province cannot suitably be based on average expenditure, and it has been determined roughly with reference to the maximum expenditure likely to be incurred in a year of moderately severe famine. The maxima decided on are as follows:—

	Lakhs of rupees.
Madras	25
Bombay	80
Bengal	25
United Provinces	30
Punjab	10
Central Provinces	80

By these measures we hope to avoid or mitigate the evils of the present system, which were set forth in the debate on last year's Financial Statement. On the one hand we preserve in large measure the inducement to economy which is the sole apparent merit of the present system. For the more a Local Government draws on its reserve of credit, the faster it will be exhausted, and the sooner will be reached the stage at which half the charges begin to fall on Provincial revenues. On the other hand, we take effective steps to protect the Provincial Governments, each in approximate proportion to its liability to famine, from the utter dislocation of its resources which a considerable famine almost immediately involves. If the famine is on a small scale, the protection is complete. If it is more extensive, we share the burden. In the worst case of all, we indicate definitely the point at which a still larger measure of assistance may be claimed from Imperial revenues. Lastly, we obviate the anomaly which has occurred under the present system, by which the occurrence of a famine has actually operated to increase the Imperial surplus, by transferring expenditure from an Imperial head (Reduction or Avoidance of Debt) to the head Famine Relief, which has hitherto been wholly Provincial.

As stated about, the new arrangements will take effect from the ensuing financial year. In two Provinces, however, *viz.*, Bombay and the United Provinces, a considerable amount of expenditure has been incurred on famine relief during 1905-06 and 1906-07, and this has made serious inroads upon the initial lump grants which these Local Governments received when their Provincial Settlements were last revised. In order that they may not be prejudiced by this misfortune, we have decided, with the sanction of the Secretary of State, to refund to these two Provinces the sums, which they have spent on this accounts the amounts in question are 12,32 lakhs and 28·35 lakhs respectively, sum have been added to the Provincial balances in the Revised estimates of the current year.

MILITARY EXPENDITURE.

I append the usual statement showing the total expenditure on the Army under the various heads during the past five years:—

	Army.	Military Works.	Marine.	Special Defences	Total
	£	£	£	£	£
1903-04	17865208	1034654	580307	27054	19507223
1904-05	20173694	981599	589467	128295	21875055
1905-06	19267131	1094905	519156	146306	21027498
1906-07 (Revised)	19832100	1125900	606000	141300	21705300
1907-08 (Budget)	19350900	1259100	492200	145700	21247900

In paragraphs 30 to 32 of the Financial Statement for 1905-1906 and again in paragraph 54 of the Statement for 1906-1907, I described our present policy of financing special military expenditure from current revenues, and gave a brief indication of the principal objects on which such expenditure would be incurred in those years. I now propose to deal somewhat more fully with this subject.

For some years prior to 1904-1905, in addition to the amount required for the normal maintenance of the Army, we also provide for "special military expenditure," *i.e.*, outlay on measures designed for the improvement of the condition, equipment or preparedness of our military forces. This special provision fluctuated from year to year, being dependant on the amount which we were able to spare from general revenues, and on the utilisation of special savings which accrued in our ordinary military expenditure by reason of the employment of a portion of our troops by the Imperial Government in South Africa and China. The objects to which this special military expenditure was applied were not, moreover, selected by the Military authorities in pursuance of any preconceived plan, which would in any case have rendered difficult by the necessarily considerable fluctuations in the amount we could assign from year to year.

In 1904 His Excellency the Commander-in-Chief put forward a scheme defining the broad lines on which he considered that the reorganisation and the redistribution of the Army should be undertaken, and he laid stress on the point that this scheme could not be progressively and economically worked out without a definite programme of expenditure extending over a series of years. Lord Kitchener's recommendations were accepted, and it was decided to provide annually, for a period of five years, a sum of £2,000,000 to cover outlay on the new measures advocated by His Excellency as essential to prepare the Army for war, as well as on other measures which had hitherto been classed under the head of special military expenditure. The grant of £2,000,000 was subsequently increased to £21,67,000 in order to extend the fixed grant system thus introduced to all additional outlay on Military Works. It was also decided that lapses which might occur in the expenditure from the grant should be carried forward from one year to another, but subject as a rule to a limit of £333,000. It will be seen from paragraphs 41 and 64 that the amount has been reduced for 1907-1908 by half a million sterling.

In view of statements that have sometimes been made to the effect that Lord Kitchener's schemes involved the burdening of Indian revenues with an additional charge of £2,000,000 per annum, it is desirable to emphasise the fact that the total special grant initiated in 1904-1905 is a grant for *all* special expenditure connected with the Army. Within the four years prior to 1904-1905 we had on the average spent a sum of £928,000 annually on special military expenditure, including outlay on a programme of defences for our chief seaports which was initiated in 1902. The additional liability we undertook in pursuance of Lord Kitchener's scheme was, therefore, about £1,250,000 per annum. Under present conditions the special grant covers expenditure on all special measures which had been initiated prior to 1904-1905, in excess of the Budget provision made in that year, and on all new military expenditure of whatever kind, with the exception of petty items whose maximum cost adding the full amount of recurring expenditure in any one year to the intitial outlay, will be less than £1,400.

In the latter part of 1904-1905 we provided £1,040,000 towards the carrying out of Lord Kitchener's scheme of reorganisation, in addition to a sum of £500,000 already provided in the Budget for new artillery, making a total of £1,540,000; but the actual expenditure of the year amounted only to £1,100,000 besides a sum of £128,000 spent on coast defences. In 1905-1906 the normal special grant for all purposes would have been £2,500,000 including £333,000 on account of lapses from the previous year); but in view of our favourable financial position we raised the total to £3,267,000 with the object of completing our necessary supply of new artillery. The actual expenditure, however, was only £2,006,000, mainly owing to the fact that the War Office were unable to supply us within the year with the new quick-firing guns, stocks of ammunition and other stores which we had ordered and arranged to pay for. In view of this large lapse we carried forward a sum of £600,000 instead of the normal £333,000 to the year 1906-1907, making the total special allotment for that year £2,767,000. Of this amount we shall, according to the Revised Estimate, spend £2,437,300. The present political situation and the reduced receipts we anticipate from opium have led us to reduce the normal grant to £1,666,700 during the coming year, and to this is added £316,700 on account of lapses for the current year bringing the total provision under the special grant for 1907-1908 to £1,983,400. The regrant lapses includes as above stated a special provision of £50,000 to admit of the construction of a new ship for the Royal Indian Marine.

If we take the Revised Estimate figures for the current year as approximately correct, our actual, "special grant" expenditure in the years 1904-1905 to 1906-1907 inclusive will have been £5,543,000, of which £2,400,000 may be said to be due to Lord Kitchener's schemes for reorganisation and redistribution, and £3,143,000 to other measures, including coast defences, from 1905-1906 onwards, and Marine expenditure. Of the provision in the coming year £1,100,000 may be said to be due to reorganisation and redistribution and £883,400 to other measures.

Taking the results achieved by this expenditure up to the end of the current year, we have practically completed the rearmament of our artillery for the field army with modern quick-firing guns, and have made progress towards reorganising the *personnel* of horse and field artillery in accordance with present day requirements. Our artillery ammunition columns are also being reorganised and added to in view of the larger field requirements of quick-firing guns, and we are pushing on with the necessary reserves of small arm and artillery ammunition. Our ordnance factories have been developed and will, it is hoped, shortly be able to produce guns, rifles and other war material which they were not formerly in a position to turn out. We have spent £443,000 on coast defences (including £155,400 found prior to the mitiation of the present special grant), and are steadily advancing towards the completion of our original programme of £818,000 on that item. The transport has been reorganised and augmented; our field and general hospitals have been equipped on modern lines; and reserves of mobilisation equipment for units proceeding on field service have been completed. We have established dairy farms in many cantonments, and are making progress with the installation of electric punkhas and lighting in barracks. We have added 257 officers out of a proposed total of 350 to the strength of the Indian Army, and have opened a Staff College for the local training both of British and Indian Army officers. We have reconstituted several native regiments in view to obtaining, more efficient fighting material, and have provided for additional concessions to the sepoy in the shape of additional extra kit money, boot allowance, and travelling expenses when proceeding on leave. Lastly, adequate steps are being taken towards the redistribution of our garrisons on the lines indicated by Lord Kitchener in 1904.

Among the principal measures to which our special expenditure for 1907-1908 will be devoted, I may specify the following:—the supply of telephone equipment to the Field Army; the formation of an additional Indian Cavalry Regiment from a nucleus of two squadrons of irregular cavalry the raising of two Indian Mountain Batteries; the partial reorganisation of our heavy artillery and the completion of the formation of the additional ammunition columns, of the reorganisation of the Personnel of our horse and field batteries, and of our reserves of small arms ammunition.

RAILWAY CONSTRUCTION AND EARNINGS.

The following statement shows in the usual from the capital expenditure on railways during the past five years and the Budget Estimate for 1907-1908, whether incurred directly by the State or through the agency of Guaranteed or Assisted Companies:—

	1902-1903.	1903-1904.	1904-1905.	1905-1906.	1906-1907 (Revised).	1907-1908 (Budget)
	£	£	£	£	£	£
Open lines, including rolling stock	3,211,631	3,725,134	3,351,734	5,121,300	6,129,300	6,755,000
Lines under construction—						
(a) Started in previous years	3,016,668	2,091,200	3,246,066	3,663,073	3,401,900	2,245,000
(b) Started in current year	476,764	564,134	590,800	215,057	210,500	..
Total ...	6,705,064	6,380,468	7,188,600	8,999,430	9,741,700	9,000,000

On the 31st March 1906 the total length of open lines was 28604 miles classified according to gauge as follows:—

5' 6" gauge	15,143
Metre "	12,197
Special gauges...	1,271
Total ...	28,611

During the current year we have added to these approximately the following mileage:—

5' 6" gauge	597
Metre "	278
Special gauges...	77
Total ...	952

During the ensuing year we hope to increase this length by 832 miles more.

For the current year, we were able to provide the large sum of 15 crores for capital expenditure, and we anticipate that all but about 39 lakhs will have been spent by the end of the year. This includes the balance, 45 lakhs, of the purchase price of the Kalka-Simla Railway which was taken over by Government from the 1st January 1906.

For next year, it is a matter of regret that we have found ourselves unable to provide more than 13 1/2 crores for this purpose. We are aware of the disappointment with which this reduction will be viewed by the commercial public, and we realize that it will involve some retardation in the progress of railway development. But in present conditions it is unavoidable. Railways are in the main constructed from loan funds, eked out only to a minor extent by such sums as we can find from surplus revenue, the balance of the Famine Insurance Grant, Savings Bank deposits, and the like. Apart from these relatively small supplementary resources, therefore, the amount which we can grant for railway construction is limited by what the money market will supply; and it unfortunately happens that at the present time the conditions are distinctly unfavourable for borrowing on a large scales either in India or in London. During the last three years we have raised loans in India aggregating 11 1/2 crores of rupees, in addition to which local authorities have come upon the market in increasing frequency for loans of a magnitude exceeding anything previously known. The price of rupee paper, was till recently, nearly two points lower than it was a year ago, and though there have been some subsequent recovery we consider it only common prudence to give the market a comparative rest. In London the price of 3 per cent India sterling stock now stands at 91 as compared with 97 or more a year ago; the bank rate has ruled exceptionally high throughout the winter; and though some improvement has occurred and more may be expected in the spring it would clearly be unwise to reckon on making up the shortage except on onerous terms. While these conditions prevail, we must be content to move more slowly than we had hoped. Even as it, the allotment now made exceeds that of any year except 1906-1907.

The foregoing remarks relate to construction for which funds are provided by the State. They are applicable in at least an equal degree to construction which is financed by private agency, whether with or without a State guarantee. Dear money checks new business, and the credit of private companies is no more exempt from the limitations of the money market than that of the State. On the contrary, it has appened only too often that undertakings which possess borrowing powers of their own have been unable to raise the sums they required for capital outlay, and have been obliged to fall back on the Secretary of State to provide them with funds. We are considering whether it may not be practicable to dispense with some of the restrictions which now hedge round our railway policy, and if this can be done I am hopeful that a greater degree of elasticity may be imparted to the railway programme. But I am sceptical as to the possibility of devising any means whatever whereby the provision of funds for railway construction can be rendered immune from the vicissitudes of the money market.

Of the total grant of 13½ crores, 10 crores have been reserved for expenditure on open lines, and 3½ for lines under construction. The grant will not admit of our undertaking any new lines. The allocation of the funds to different systems will be found set forth in the annexed memorandum by the Railway Board. I do not propose to enter upon a discussion of the thorny subject of the shortage of rolling stock, but the following figures will show succinctly what is being done in this direction. During the current year we expect to have spent 381·29 lakhs on additional stock for open lines, the distribution being as follows:—

	Rs.
Locomotives	1,00,37,000
Coaching stock	83,58,000
Goods "	1,97,34,000
Total ...	3,81,29,000

For 1907-1908 the provision for additional rolling-stock on open lines is 568·10 lakhs, or £3,787,300; but it is far from certain whether it will be possible to spend this large sum within the year. If that should prove to be the case, the grant will be redistributed. For the present the allotments to the principal systems are as follows, viz, 126·61 lakhs are for the North-Western Railway, 101·27 lakhs for the Bengal-Nagpur Railway, 79·47 lakhs for the East Indian Railway, 42·49 lakhs for the Eastern Bengal State Railway, and 51·20 lakhs for the Great Indian Peninsula Railway.

As regards we have not done quite so well as we expected. The following table shows the results in the usual from:—

Year.		Receipts.	Charges.	Net surplus.
		£	£	£
1899-1900	....	16,587,845	16,511,089	76,756
1900-1901	....	18,293,629	17,968,505	325,124
1901-1902	....	20,225,968	19 379,352	846,616
1902-1903	....	20,133,900	19,904,951	228,949
1903-1904	....	21,557,866	20,697,197	860,669
1904-1905	....	24,022,465	21,917,027	2,105,438
1905-1906	....	24,594,148	22,592,182	2,001,966
1906-1907	Budget ...	26,154,600	23,925,300	2,229,300
	Revised ...	26,479,300	24,321,500	2,157,800
1907-1908	Budget ...	27,261,200	25,111,500	2,149,700

As explained on former occasions, the charges shown above include *inter alia* interest on capital of all lines whether open for traffic or not, and sinking fund payments in liquidation of the purchase price of certain lines which have been bought by Goverament. The capital at charge at end of present year is estimated at £260,356,500. The net receipts are estimated to amount to £13,324,500, which represents a return on the capital of 5·27 per cent. If open lines only are are taken into account, the capital at charge amounts to £ 253,320,100 and the net return to 5·41 per cent.

The gross receipts during the current year have been well up to the estimate, but the working expenses have expanded more rapidly than we anticipated. In the opinion of the Railway Board this future is likely to recur for some few years, in consequence of the efforts which are being made by the railway administrations to replace their old stock more capable of dealing efficiently with the requirements of the growing traffic and to strengthen the permanent-way and bridges so as to enable them to bear the heavier loads now being carried. In this view we have estimated that the growth of net earnings will not more than approximatly cover the increase in interest charges, and that the net surplus will be a trifle less than that which we expect in the current year.

PROVINCIAL SURPLUSES AND DEFICITS.

At the foot of the expenditure side of the General Statement of Revenue and Expenditure, which occupies the first place in the accounts presented to Council, there will be found the following entries:—

Add—Provincial Surpluses; that is portion of allotments to Provincial Government not spent by them in the year . . . .

Deduct—Provincial Deficits; that is portion of Provincial Expenditure defrayed from Provincial Balances . . . . .

Similar entries occur in Statement B, which gives details and totals of expenditure by major heads; and the balance is struck after inclusion of the figures shown against them. In the body of the Financial Statement also references occur to the same entries. There is reason to believe that these entries are something of a stumbling block to those who are not very familiar with our accounts, and it may therefore be worth while to expiain as clearly as possible what it is exactly that they denote.

The accounts of the Government of India include not merely the transactions of the Imperial Government itself, and of the Secretary of State, but also those of the eight Provincial Governments with which Provincial settlements have been effected and which enjoy a certain measure of financial independence. (They also include the transactions of certain Incorporated Local Funds. The explanation which I am about to offer in regard is the Provincial Governments applies *mutatis mutandis* to these Local Funds also, and for the sake of simplicity I shall make no further allusion to them). It is clearly necessary that Provincial figures should be included, for otherwise the account we present would give a wholly misleading idea of the transactions of the Empire. For instance in the current year, the aggregate collections of Land Revenue are expected to amount to 2,985 lakhs of rupees. Of this sum, 1,821 lakhs belong to the various Local Governments, and the Imperial share amounts to only 1,157 lakhs. It would clearly be quite incorrect and misleading if we were to show only the latter sum in our accounts. In respect of expenditure this result would be even more marked. The total expenditure on Police, for instance, amount to 553 lakhs, of which a little over 22 lakhs is debited to Imperial, and more than 507 to Provincial. The Imperial and Provincial figures are shown separately in the principal Statements A and B, so that any one can readily distinguish them when he desires; but it is clearly necessary that the aggregate of both sections should be combined when we are presenting the accounts of the Empire as a whole.

But when we speak of the net surplus or the net deficit of the year we mean the surplus or deficit of the Imperial section only, and not that of the two section combined. It would be quite possible to follow a different course and either of them would be equally correct from a book-keeping point of view, provided always that we make it quite clear what it is that our surplus or deficit denotes. But there are two considerations which make it inexpedient in practice to include Provincial transactions when striking the balance of the year. In the first place, under the system of Provincial settlements certain portions of the revenues of the country are assigned to the Local Governments, either for a term of years, or for an indefinite period, for expenditure on Provincial purposes. These revenues are the property of the Local Governments and are not at the disposal of the Government of India for the general purposes of the Empire save in exceptional circumstances. If we were to take them into account when exhibiting our surplus, we should show the latter as something different from what it really is. Similar considerations of course apply to the Expenditure side of the account. Secondly, it is a leading principle of Imperial finance that the expenditure of the year shall be met from the revenue of the year. This principle however, is not applicable to the Provincial Governments. When one of the latter has an excess of revenue over its expenditure, the excess stands at its credit in the books of Government, and it is allowed to carry it forward and draw upon it in subsequent years from time to time. This arrangement has been adopted advisedly in order to permit of greater continuity in the scale of expenditure on the civil administration the bulk of which is entrusted to the Provincial Governments. The relation of the latter towards the Imperial Government is, in this respect very similar to that of a bank's depositor towards the banker. When the latter makes out his profit and loss account at the end of the year, the excess of deposits over withdrawals constitutes a liability against himself and is of course not a portion of his net profit.

We have thus the following position; our accounts exhibit the combined transactions of both the Imperial and the Provincial Governments; but the surplus or deficit to be worked out must be that of the Imperial Government only. It is therefore necessary, when striking the balance, to eliminate the net transactions of the Provincial Governments, and this is effected by means of the adjusting entries to which I have referred above. When a Local Government receives revenue in excess of its expenditure during the year, or when it gets a special grant from Imperial (as not infrequently happens) the net excess is placed to its credit for the purpose of being drawn upon hereafter. In such a case the Local Government is said to have a surplus for the year. That surplus obviously constitutes a liability against the Imperial Government, and in order to provide for it, the practice is (when working out the Imperial surplus or deficit of the year) to charge it off at once as Imperial expenditure of the year, placing the amount in deposit to credit of the Local Government concerned. The effect of this is that when a Provincial surplus occurs, the amount of it is treated, for this purpose, as an *addition* to the expenditure of the year, and this explains why in the adjusting entry the Provincial surpluses are added to the Expenditure side of the account. Conversely, when the Local Government wishes to draw upon its accumulated balances, or, in other words, to spend more than its current revenue during the year, the amount of the excess—which constitutes the Provincial deficit—is similarly treated as a *deduction* from the aggregate expenditure of the year. The amount has already been charged off as Imperial expenditure in the year in which the balance accrued, and it would plainly be incorrect to show it as expenditure a second time.

It should be clearly understood that these additions to or deductions from the aggregate expenditure for the year are only made when we are striking the balance, and working out the surplus or deficit on the Imperial section of the accounts. When accumulated balances are actually drawn upon, then and then only is the expenditure charged under the appropriate major head.

A concrete illustration will perhaps serve to make the matter clearer. Two years ago, the Bengal Government received from Imperial revenues a grant of 50 lakhs for the Calcutta Improvement Scheme. That grant formed an addition to the Provincial surplus of that year, while so far as the Imperial section of the accounts is concerned it represented actual outlay. On the other hand, though the money had been transferred to the Local Government for eventual expenditure it had not yet been actually expended in bricks and mortar. It could not therefore be shown under the major head of expenditure to which it will eventually belong, *viz*, 45—Civil Works. It was therefore shown under the adjusting entry, "Provincial surpluses," and formed (for the purposes of the balance) an addition to the Imperial section of expenditure. When, hereafter, the money is actually spent in carrying out works in Calcutta, the charges will be shown in their proper place under 45—Civil works. But inasmuch as the charge has already once been shown as Imperial expenditure and has already had effect on the Imperial surplus of 1904-05 it would be incorrect to show it a second time as affecting the surplus of the year of outlay: so the expenditure will then be debited against the Provincial balances, and will be deducted in the adjusting entry from the gross expenditure of the year as a Provincial deficit.

NOTE CIRCULATION.

I append the usual statements illustrating the note circulation and the Government balances with the Presidency Banks. The first of the two statements shows separately (1) the gross circulation, and (2) the circulation, excluding the notes held by the Reserve Treasuries, and by the Presidency Banks at their head offices.

CIRCULATION OF CURRENCY NOTES.

[Lakhs of rupees]

	1902-03.	1903-04.	1904-1905.	1905-06.	1906-07 (11 months).
Gross Circulation.					
Average	33,74	36,41	39,20	41,52	44,97
Maximum	35,72	38,21	42,52	44,66	47,30
Minimum	31,25	33,94	36,11	39,63	42,89
Net Circulation.					
Average	25,74	28,70	30,69	32,83	35,65
Maximum	27,35	30,30	31,82	35,35	38,28
Minimum	23,93	27,44	29,63	31,06	33,08

GOVERNMENT BALANCES WITH THE PRESIDENCY BANKS.

[Thousands of rupees.]

	1901.	1902.	1903.	1904.	1905.	1906.	1907.
Jan ..	2,64,54	2,85,89	3,07,63	2,69,52	2,92,90	2,89,83	3,04,47
Feb ..	2,86,73	2,97,16	3,32,02	2,91,84	3,00,53	3,25,28	3,03,50
Mar ..	3,15,79	3,11,24	3,36,91	3,26,74	3,43,40	3,81,06	
Dec ..	2,82,02	3,05,84	2,79,07	3,01,32	2,76,70	2,97,68	

A bill to amend the Presidency Banks Act, by relaxing or withdrawing certain restrictions which experience had shown to be unnecessary, was passed into law on the 15th February last. It was a small and unimportant measure, the only feature in connection with which that aroused any public interest being the abandonment of the proposal to allow the Banks to borrow in London. I have already explained the reasons for this decision and need not refer to them further.

COINAGE AND THE MINTS.

The Indian Coinage Act of 1906 provided, among other things, for the eventual substitution of bronze for copper in the fractional coinage, and also for the introduction of a nickel coin of the value of one anna.

The first of these measures was brought into operation from the 1st August 1906, from which date the coinage of copper ceased and the issue of bronze began. From that date to the end of February we have issued Rs. 14,91,500 worth of the new coins. The latter are of the same diameter and design as copper coins which they superseded, but their weight is less by 25 per cent; e.g., the copper piece weighed 100 grains, whereas that of the bronze pice is 75. When the original proposal was under consideration the apprehension was expressed in some quarters that the reduction in weight would cause the new coins to be viewed with suspicion and accepted with reluctance by the people. We have caused enquiries to be made on this point, and we find that nothing of the kind has occurred. On the contrary it is established that they are received and circulate with the same freedom as their predecessors. It is perhaps not generally known that when bronze took the place of copper in the coinage of the United Kingdom in 1860, the reduction in weight then made was far greater than that which was made last year in India. The old copper penny weighed one ounce, or 480 grains, whereas the standard bronze penny which took its place weighs only 145·83 grains. The saving which this large reduction effected for the British Exchequer has been estimated at about £50,000 a year. The 25 per cent. reduction which we have made in this country is estimated to effect a saving of about £550 per lakh on the face value of the coins issued.

The issue of the nickel one-anna piece is less advanced though substantial progress has been made. It was originally contemplated that the coin should be struck from commercially pure nickel. The question was, however, raised whether a cupronickel alloy, such as is used in the United States of America and several European countries (though not in all) does not possess germicidal properties which would make it more appropriate in this country, and after somewhat prolonged experiments, both here and at home, it was decided that the balance of advantage lay in favour of employing an alloy. The question of the design also presented much difficulty. A coin with a centrical pertoration cannot bear the King's effigy. On the other hand, a coin with an eccentric perforation is extremely troublesome and expensive to strike. Our efforts have accordingly been directed towards turning out a coin with a scolloped edge, which will, we consider, be even more distinctive than a perforated coin. For this purpose. special machinery had to be designed and imported, and the workmen had to be trained in the use of it; and a variety of minor difficulties had to be surmounted, especially in regard to the raised rim which is less easy to get up in a workmanlike manner than in the case of a circular coin. The perseverance and ingenuity of Captain McCormick, Mint Master at Bombay, have, however, gradually overcome all the more serious difficulties, and a consignment of specimen coins struck under normal working conditions was forwarded to the Secretary of State for consideration. His Majesty the King Emperor has now expressed his approval of the design; matrices are shortly expected from the Royal Mint, and a supply of the raw material is on the way. It is anticipated that the coinage and issue of the new coins to the public will be bagun at an early date.

In last year's Financial Statement I explained that it had been decided to spread the purchase of silver and coinage of rupees over the whole twelve months of the year, instead of waiting until the demand began to be acute and thus concentrating our transactions upon the three or four months of the busy season. We have pursued this policy during the past year. We have purchased nearly 12 millions worth of silver during the year, partly in India and partly in London, and by the end of current month we expect to have coined 2,510 lakhs of rupees, inclusive of rupees supplied to Native States, and those recoined from uncurrent issues.

During the last five years the gross outturn of rupees at the two Mints has been as follows:—

	Lakhs.
1902-03	11,27
1903-04	16,17
1904-05	10,88
1905-06	19,60
1906-07 (estimated)	25,10

This great demand, which shows no present sign of slackening, has led us to consider the capacity of the Mints. At present these, after providing for normal requirements in regard to bronze, small silver, and nickel, can turn out 9 lakhs of rupees per working day, which can be raised to 18 lakhs by means of overtime, the latter, however, not being possible for any great length of time at a stretch. This gives a maximum outturn for a year of 266 working days of about 24 crores without overtime, and of 36 1/4 crores with such overtime as is possible. This is sufficient for present requirements and provides an adequate margin of safety. The demands on us have, however, grown rapidly of recent years, and it would be very difficult to make a sudden expansion in our manufacturing power if we should be called on to increase the output at short notice. We have therefore decided, "ex majore cautela," to take steps for this in advance. We are extending the buildings of both Mints, we are introducing electric power at Calcutta, and have ordered a considerable quantity of additional plant. When this is installed and in full working order, the capacity of the two Mints, will have been, raised to 36 crores a year working ordinary, hours, and to 47 1/2 crores with overtime. These figures are considered to be ample for any period which it is necessary for us to take into account.

THE GOLD STANDARD RESERVE.

In the Financial Statement for 1905-06 I explained the nature of the silver ingot reserve and the objects which we had in view in creating it. It originally consisted of a stock of silver bullion assayed and prepared for coinage and cast in the form of standard ingots. Its amount was fixed at 300 lakhs of tolas and it was held as a part of the Paper Currency Reserve. It provided a source from which additions could be made to the supply of coined rupees more rapidly than if bullion for new coinage had to be purchased and imported from Europe as required.

In the Financial Statement for last year I mentioned that the ingot reserve had proved of great service and that it had been decided to increase its amount to 600 lakhs of tolas. I also stated that further important developments of this reserve were then in contemplation. These have now been carried into effect with the approval of the Secretary of State, and I proceed to explain of what they consist. It is desirable to state the facts with some fullness as from what has appeared in the London press and from representations received from some of the Chambers of Commerce, it seems that some misapprehension has arisen on the subject in certain quarters.

The changes which we have introduced are two. Firstly, have decided to remove the reserve of silver bullion from the Paper Currency Reserve, and to hold it as part of what was formerly styled the Gold Reserve Fund. Secondly, when it is so held, we have come to the conclusion that there is no object in keeping the bullion in an uncoined or partially coined state, and that the balance of advantage lies in holding it in the form of fully coined rupees.

The reason for the first of these measures was that when it became necessary to increase the amount of the ingot reserve, there was no longer room for it in the Paper Currency Reserve, and this applied equally whether the silver was held in the form of bullion or of fully coined rupees.

The primary and essential object of the Paper Currency Reserve, and that for which it has been created by law, is to provide for the encashment of currency notes on demand. For this purpose the law requires that for every note that is issued, in excess of the statutory investment, which at present is fixed at 12 crores of rupees, the Currency Reserve shall always contain an equal sum in legal tender coin or in bullion. It is quite legitimate that uncoined bullion should form part of the metallic portion of the Reserve, because it can be converted into legal tender coin in a very short time by the mechanical process of coining. But, though the time is short, it is still appreciable; in the case of bullion in ingot form it is not less than four days, and it can scarcely be reduced to less than three in any event. It is therefore manifest that uncoined bullion in the Currency Reserve is not quite so immediately effective for the purpose of encashing notes as an equal amount of coined money would be.

So long as the uncoined bullion bears only a comparatively small proportion to the coined money in the Reserve this relative disability is of little consequence; for in the event of heavy demands for trade or other purposes there would be ample time to complete the process of coinage before the stock of coin was reduced too far. When, however, the proportion of uncoined bullion is more considerable, this condition is no longer fulfilled. The value of the metallic reserve is limited by the volume of the note circulation and the amount of the paper currency investment (which last may be regarded as fixed,) and all bullion held within the Currency Reserve must therefore displace legal tender coin of equal value. In these circumstances it can easily be demonstrated that it is not possible to maintain a store of 600 lakhs of tolas of uncoined silver (approximately equivalent in value to four crores of coined rupees) within the Currency Reserve. If we take the note circulation at the beginning of the busy season at 42 crores, and if we estimate that 18 crores, is a safe though not excessive rupee balance with which to begin that season, it will be seen that the Currency Reserve would then be constituted as follows:—

		Crores.
(1)	Investment...	12
(2)	Coined rupees	18
(3)	Uncoined bullion, 6 crores of tolas equal to...	4
(4)	Gold	8
	Total ...	42

It would clearly be wasteful to reduce the investment, which is even now of moderate amount in proportion to the volume of the note circulation. As regards the metallic portion of the Reserve, it will be seen that the stock of gold would amount to only £5 1/3 millions sterling. This is clearly insufficient for our needs. We require to keep from four to five millions sterling in the currency chest in London, primarily for the periodical purchase of silver, and also for the various subsidiary purposes explained in paragraph 75 of last year's Financial Statement; and when provision has been made for this, there would remain a sum of only £1 1/3 millions at most with which to meet even the present demand for gold as a circulating medium in India. Nothing at all would be left in this country for contingent requirements, and in the event of incipient drain of gold setting in, we should be driven back at once upon the London currency chest and the Gold Reserve Fund.

If we substitute coined rupees for the uncoined bullion in the Currency Reserve, the difficulty in regard to the prompt encashment of notes is no doubt removed But the second more serious difficulty, viz., the reduction in the stock of gold, remains as before. The stock of rupees in the Currency Reserve can only be increased by reducing the stock of gold, and that cannot safely be done except, within comparatively narrow limits.

When therefore experience had shown that the amount of the ingot reserve (or its equivalent in coined rupees) must be doubled, it at once became clear that there was no longer room for it in the Currency Reserve, and that other arrangements must be made.

The ideal method of maintaining a reserve of bullion for coinage purposes would be to purchase it from revenue or from loan funds, and to replenish it from the same sources as required from time to time. It would then form a stock of raw material for manufacture, held in exactly the same way as we hold stocks of rails or girders, or military stores for mobilisation. This plan, however, had to be discarded because of its costliness. It would have involved, either the reduction of our cash balances by about £2½ millions sterling, which it was quite beyond their capacity to bear, or the borrowing of an equivalent amount, which would have imposed a permanent charge of some £80,000 a year on Indian revenues, not to mention the impolicy of increasing our loans beyond the considerable sum already required for productive capital expenditure. This objection applies equally if the reserve bullion, instead of being held in that form, is coined into rupees, the latter being held in reserve apart from our ordinary balances.

In these circumstances, we came to the conclusion that the most appropriate course was to hold the bullion (or the rupees into which it was coined) in the Gold Reserve Fund. In this couse there is nothing inconsistent with the purposes for which that fund was created. Hitherto, when silver has been purchased for coinage, the procedure, when stripped of incidental complications, has been as follows:—First, we pay for the silver with gold which is either actually or constructively withdrawn from the Paper Currency Reserve for the purpose. Secondly, we coin into rupees so much of the bullion as is required, at the standard rate of exchange, to replace the gold, thus bringing up the reserve to the amount required by law. Thirdly, the surplus bullion also is then coined into rupees, the amount thus obtained constituting the "profit on coinage" from which the Gold Reserve Fund has been built up. Fourthly, these lastnamed rupees are exchanged for gold. Lastly, the gold is remitted to England for investment in interest-bearing sterling securities. Under the arrangement now introduced, with the approval of the Secretary of State, this process will be arrested—but only temporarily arrested—at the end of the third stage, i.e., the rupees which form the "profit on coinage" instead of being at once exchanged for gold and invested in sterling securities, are retained intact until required for actual use. They are held entirely apart from our Treasury balances. They will eventually be exchanged for gold and invested, but this process will be deferred till the demand for rupees requires it. It is true that the amount thus held uninvested is not earning interest in the meantime. The practical effect of the new system is in fact to make the Gold Reserve Fund bear the charge for interest on the capital locked up in the stock of rupees which has taken the place of the ingot reserve instead of imposing it on current revenues. Having regard however to the rapid growth of the fund during the past five years, we are of opinion that the question of its further accretion by interest is now of less importance than the formation and maintenance of a sufficient reserve of silver bullion or of fully coined rupees in lieu of bullion. Moreover, as is shown below there will be no prolonged retardation or stoppage of the growth of the gold reserve.

The following illustration shows clearly the way in which the stock of bullion was actually built up within the Gold Reserve Fund during the present year. Early in the year, we purchased one million sterling worth of standard silver at approximately 30d. an ounce. This gave us about 285 lakhs of tolas. Out of this amount, 150 lakhs of tolas were coined into an equal number of Rupees, which were placed in the Currency Reserve to replace the one million sterling spent in the purchase of the silver. The Mint charge for seignorage amounted to four lakhs, and about one lakh was required for the cost of freight and insurance and other miscellaneous charges. There remained a surplus of about 60 lakhs of tolas, which represented the net profit on the coinage of 1¼ crores of rupees, and these were placed, in a partially coined state, in the Gold Reserve Fund. They have since been coined into rupees, and these are held as a part of the Gold Standard Reserve, and are quite separate from our ordinary Treasury balances. The intention is to continue this process, so long as new coinage continues, until we have accumulated a total stock of 600 lakhs of rupees. We are now within measurable distance of reaching that figure.

To utilize this reserve, if circumstances should require it to be drawn upon, we should transfer from it to the Currency Reserve the amount required at the moment, say 150 lakhs of rupees, and credit the Gold Reserve Fund with the equivalent in gold, *i.e.*, one million sterling. This credit would be made either in India or in England as might be more convenient at the time. Of this gold a sum worth about 60 lakhs of tolas of bullion (£280,000, if silver were at 30d an ounce) would be applied for investment in sterling securities as part of the Fund—that amount being the net profit on the coinage of 150 lakhs of rupees—while the remainder would suffice for the repurchase of the amount of silver which had been withdrawn from our stock, *viz.*, 150 lakhs of tolas, besides meeting the seignorage and miscellaneous charges. The stock of rupees in the reserve would thus be automatically restored to its full amount.

In connection with the new arrangement, we have deemed it expedient to change the name of the Gold Reserve Fund, which will henceforth be known as the Gold Standard Reserve. This change of designation does not connote any alteration in the objects of the fund. The original title might be deemed to indicate that the fund consisted exclusively of gold, either liquid or in the form of sterling securities. That would no longer be strictly correct, inasmuch as a part of it will henceforth be kept in the form of silver. This criticism cannot be applied to the new nomenclature. The primary object of the fund, now as formerly, is the effective maintenance of the gold standard, and its protection against whatever dangers may assail it. For this purpose it must always contain a large stock of gold or gold securities in a readily convertible form, on which we could draw in the event of the balance of trade turning against India and the Secretary of State being temporarily unable to find a market for his Council Bills without forcing down exchange. Hitherto, however, this danger has not actually presented itself, whereas, on the other hand, we have more than once been confronted with a temporary deficiency in our stock of rupees and with a difficulty in procuring new ones with sufficient promptitude. It is equally legitimate to employ the reserve, by whatever name it be called, to provide against this danger also.

It has been supposed in some quarters that the intention was to provide the stock of silver (whether of bullion or of rupees) within the Gold Standard Reserve, by selling out part of the gold securities of which the latter consists. It is true that circumstances might arise in which this course might conceivably become necessary and legitimate. But they have not yet arisen, and the explanation given above will, I hope, make it clear that we contemplate no such measure as part of the normal procedure. In ordinary circumstances we proposed to accumulate the desired stock by the simple process of abstaining from immediately converting the profits of coinage into gold.

The second of the two changes referred to in paragraph 99 above is of minor importance. According to the original plan the partially coined bullion was held in the form of ingots, assayed and alligated. We have now decided to complete the process of coinage, and to hold our stock of reserve silver in the form of fully coined rupees. The sole object of this step is to get rid of the delay that would occur before the bullion would be ready for issue in the form of legal tender coin. In paragraph 61 of the Financial Statement for 1905-06, I gave reasons, which were, I think, valid at the time, for not adopting this course. These however no longer hold good. At that time the ingot reserve was held in the Currency Department. Had the bullion been coined into rupees, they must either have been merged in the ordinary stock of the Currency Reserve (which would have deprived the ingot reserve of all independent existence), or they must have been kept arbitrarily apart therefrom, which would have been difficult for the public to understand, and which is in no way contemplated by the Currency Act. Now, however, the silver reserve has no connection whatever with the Paper Currency Reserve, and is also held wholly apart from and outside our ordinary Treasury balances, and no risk of confusion can arise whether the form in which it is held consists of fully coined or of only partially coined rupees. In these circumstances, there seems no object in retaining it in a partially coined state, and it has therefore been arranged with the approval of the Secretary of State to extinguish the delay altogether, by completing the operation of coinage at once.

RAILWAY EXPENDITURE.

The following Memorandum by the Railway Board on the results of Indian Railway working 1906-1907 and proposals for 1907-1908, is published as an appendix to the Financial Statement :—

CAPITAL EXPENDITURE.

The capital expenditure during the year 1906-1907 will amount to Rs. 14,61,16,000 (£9,741,100) being nearly a crore in excess of the expenditure for the year 1905-1906.

The expenditure in 1905-1906 includes a sum of approximately 114 1/2 lakhs advanced to the Delhi-Umballa-Kalka Railway Company for the construction of the Kalka-Simla Railway, and adjusted against the head "48—State Railways, Construction" on purchase of the railway from the Company by Government. Excluding this special item, the increase over the expenditure in 1905-1906 will be nearly 2¼ crores.

For the year 1907-1908 these figures have been greatly reduced. The estimate provides for spending a sum of 13 1/2 crores (£9,000,000) a reduction of 10 per cent. on the provision of last year.

Under the head of lines already open, including the provision for additional rolling-stock, the amount expended in 1906-07 will be 919 1/1 lakhs (£6,129,300) showing an advance of about 151 lakhs over the expenditure under the same head for the previous year. Under the same heads in 1907-08 provision is made for 1,103 1/4 lakhs (£6,755,000), an increase of about 10 per cent.

A comparison showing capital expenditure for 1907-08 and the previous 5 years is contained in the following statement :—

	Lines already open including additional rolling stock.	Lines under construction. Started in previous years.	Lines under construction. Started in current years.	Total.	Equivalent in sterling.
	Lakhs.	Lakhs.	Lakhs.	Lakhs.	£
1902-1903 actual expenditure ...	4,81·74	4,52·50	71·52	10,05·76	6,705,064
1903-1904 actual expenditure ...	5,58·77	3,13·68	84·62	9,57·07	6,380,468
1904-1905 actual expenditure ..	5,02·76	4,86·91	88·62	10,78·29	7,188,600
1905-1906 actual expenditure	7,68·19	5,49·46	32·26	13,49·91	8,999,430
1906-1907 latest grants.......	9,19·39	5,10·20	31·57	14,61·16	9,741,100
1907-1908 proposed grants..	10,13·24	3,36·76	...	13,50·00	9,000,000

The information showing in detail how the expenditure in 1906-07 and 1907-08 will be distributed is contained in statement A attached to this memorandum.

The programme for 1907-08 as originally framed contemplated an outlay of Rs. 15 crores. Financial considerations however necessitated its reduction to Rs. 12 crores, for which figure it received Secretary of State's sanction. It was subsequently increased by Rs. 1 1/2 crores and now stands at Rs. 13 1/2 crores.

The mileage of lines of all gauges open to traffic on 1st April 1906 was 28,611 and under construction 2,534 ; on 1st April 1907 there will be 29,571 open and 2,535 under construction. At the end of the coming year there will be 1,703 miles under construction.

RAILWAY REVENUE ACCOUNT.

The Railways of India, taken as a whole have for a succession of years shown a balance to the credit of general revenues, after allowing for working expenses, interest on capital expended, charges for annuities in redemption of capital and miscellaneous railway expenditure. The following table shows the approximate figures for 1906-1907 compared with the acutual results for the previous five years :—

(FIGURES IN RUPEES OMITTING 000).

	Gross receipts.	Working expenses.	Interest charges, etc.	Surplus of Revenue over expenditure.	Equivalent in sterling.
	Rs.	Rs.	Rs.	Rs.	£
Actuals—					
1901-1902..	30,33,90	14,23,85	14,83,06	1,26,99	846,600
1902-1903..	30,20,08	14,7 ,08	15,11,66	34,34	228,900
1903-1904 ..	32,35,68	15,56,72	15,47,86	1,29,10	860,700
1904-1905..	34,03,37	16,94 32	15,93,23	3,15,82	2,105,500
1905-1906..	36,80,12	*16,95,16	16,93,67	3,00,29	2,001,900
Estimate—					
1906-1907..	39,71,89	19,14,29	17,33,96	3,23,64	2,15 ,800

* NOTE.—The figures to end of 1904-1905 include the Companies' shares of surplus profits, now shown under interest charges, etc.

Compared with the results of the previous year the figures for 1906-1907 show an improvement of Rs 2,35,000 £155,903. The receipts are more by 2,82,77,000 £1,885,290, the working expenses are higher by R2,19,13,000 £1,460,900 while interest charges etc., have increased by R 40,29,000 £268,400.

GROSS RECEIPTS.

In 1905-1906 the gross receipts of railway showed a large improvement over those of the previous year consequent on the opening of new lines, development of passenger traffic on existing lines and larger movements of food grains as a result of scarcity in Guzerat Kathiawar Central India and certain districts in the Madras and Bombay Presidencies. The improvement was general on all railways with the exception of the North Western railway on which there was a falling-off of over 60 lakhs due mainly to short exports of wheat to Europe owing to the uncertainty as to to the prospects of the wheat crops of 1906-1907.

In the current year while there has been a set-back in the earnings of the Great Indian Peninsula railway due to a falling-off in traffic in raw cotton, wheat and other grains, the earnings from other railways have continued to expend notably under goods traffic of the East Indian railway and in jute and grain traffic on the Eastern Bengal State railway the latter being the result of scarcity in Eastern Bengal. The earnings of the Indian Midland railway also show a phenomenal increase due to large movements of food grains and other merchandise, while those of the North Western railway are expected to reach practically the same figures as were obtained in 1904-1905.

The more important increases are :—

East Indian ... m ...	38,69,000
Eastern Bengal State	40,01,000
Indian Midland	24,22,000
North Western	61,88,000

The principal decrease being :—

Great Indian Peninsula... ...	19,22,000

WORKING EXPENSES.

The increase in working expenses during the year 1906-1907 is estimated to amount to Rs. 2,19,13,000 (£1,460,900). This increase to a large extent is due to increased traffic on certain lines of which the North-Western, Eastern Bengal State and Indian Midland railways are the most prominent examples.

These three lines will have earned more than a crore and a quarter of rupees (£833,300) in excess of their earnings during the previous year, and this increase in earnings necessitates increased working expenses.

That working expenses would tend to increase was indicated by the Railway Board in their memorandum of last year. The reasons that were given for their opinion apply now as when written a year ago.

Railways in India have now to run faster trains, provide better carriages, improve the conditions under which third class passengers are carried, introduce a more elaborate system of signalling and generally conduct their business under more up-to-date methods than were in use in the past.

Some of these improvements will lead to increased revenue. Some will not, but have to be provided to meet the public demands.

The cost of many of these improvements being in the nature of renewals has to fall to a considerable extent on revenue.

During the period this raising of the standard is being carried out working expenses must rise, though in the end, under some items, more economical working should be secured.

To enable railways to carry the heavy traffic offering the permanent-way has to be improved and girders strengthened. Most lines now when making branches wish to use their light main line rails in these branches and renew the main line with heavier rails.

This is a sound business arrangement, but carrying out the policy indicated means that revenue has to renew before the rail itself is nearly worn out. The result is increased debits to revenue for a time, causing increased working expenses. The Board hope that a practial solution may be found to meet this difficulty, so that working expenses may be steadied and not liable to unnecessary fluctuations.

NEW LINES TO BE CONSTRUCTED.

Owing to the reduction in the programme, the heavy demands on account of open lines, and the large mileage of lines at present under construction, no expenditure on new lines is proposed during the year 1907-1908.

OPEN LINE REQUIREMENTS.

The total amount allotted during 1907-1908 to open lines, *viz.*, 1,013 1/4 lakhs (£6,755,000) out of a total for the year of 1,350 lakhs (£9,000,000) has been divided between general open line requirements and additional rolling stock requirements approximately as follows :—

1907-1908	Lakhs. Rs.
Open line requirements . . .	445½
Rolling stock	565

This shows a decrease of 64 lakhs under open line requirements and an increase of 186 lakhs under rolling stock, in comparison with the provision made under these heads in 1906-07, the figures for which were as follows :—

1906-1907.	Lakhs.
Open line requirements ...	509
Rolling stock	382

ROLLING STOCK.

In their memorandum on the Budget last year, the Railway Board definitely stated that the then standard of equipment of Indian Railways in the matter of rolling stock was below the requirements. Acting on this opinion they made the very large provision of 382 lakhs to be spent for rolling stock during the year 1906-07 and this money has all been spent. The sum of 382 lakhs represents in sterling about 2½ millon pounds and was ¾ of a million pounds sterling more, than the allotment provided for 1905-1906.

For the ensuing year 1907-1908, they have made a provision of 568 lakhs or about 3¾ million sterling for rolling stock, which provision has met in full the demands of all railways for grants for rolling stock for that year.

This increased provision of rolling stock, coupled as it is with the necessity for providing additonal sums for open line works, to enable the increased stock to be worked efficiently, has exhausted the funds at the Board's disposal, with result that no new lines can be put in hand, until next year at the earliest.

The Railway Board are as fully aware, as the public are, of the urgent necessity for more rolling stock, and have consistently done as much as they were able, with the funds placed at their disposal.

COMMUNICATION BETWEEN PASSENGERS AND GUARD OF A TRAIN.

The provision of an effective means of communication between passengers and the guard being a matter that seriously affects the safety of the travelling public, orders were issued by the Railway Board for the adoption on all railways in India of the type of communication now in general use in England. The North Western, Oudh and Rohilkhand and Eastern Bengal State railways were instructed to at once provide this means of communication on new and rebuilt stock, and to fit the communication to the existing stock of all classes as rapidly as possible. The work of fitting the existing carriages of Companies' railways is, with certain exceptions, required to be completed within two years from the date of the order.

GENERAL.

In order to encourage imports into tracts suffering from fodder famine the administration of the North Western railway was instructed to help the movement of "bhusa" from the Punjab, and specially from the canal colonies, by quoting low rates. Rates were accordingly reduced by them, and the Oudh and Rohilkhand, East Indian, Bombay, Baroda and Central India, Jodhpur-Bikaner and Gwalior Light railways followed suit. These reductions resulted in great benefit to the famine-striken tracts.

SUMMARY.

The principal features in this statement are the following :—

I.—The Account of 1905-1906 closed with a surplus of £2,091,854, being £336,154 more than the surplus expected in the Revised Estimates of that year.

II.—1906-1907—

(1) The Revised Estimates show a total revenue of £75,626,900, a total Expenditure charged to Revenue of £74,300,800 and a surplus of £1,326,100. This surplus is higher than that estimated in March last by £452,000.

(2) A reduction will be observed in the totals of both Revenue and Expenditure owing to an important change introduced this year in the manner of exhibiting the earnings and working expenses of State Railways. For the first time, the *net* receipts of Railways are shown under Revenue, the working expenses being deducted from the total earnings instead of being entered on the Expenditure side as hitherto.

(3) There has again been a large development of revenue under all the main heads except Salt, Customs and net receipts of Railways.

The average price obtained for Bengal opium was Rs. 1,391 per chest against Rs. 1,125 assumed in the Budget and the opium revenue has exceeded the Estimate by £776,600.

Land Revenue has yielded an increase of £135,300 and there are smaller increases under Stamps, Excise and Assessed Taxes.

Interest receipts show an improvement of £95,800 on account of the favourable rates obtained for temporary investment of a part of the cash balances in England. Mint receipts have improved by £213,800 due to heavy coinage of rupees ; Exchange by £153,300 due to high rates obtained for Council Bills ; Miscellaneous by £148,000 due chiefly to the recovery of two instalments of the Tibet indemnity ; and Irrigation by £281,100 due to a great demand for water in the United Provinces and the Punjab.

The only important decreases have occurred under—

(a) Salt (£110,000), due to reduction in the duty which affects the last twelve days of the year and to the postponement of purchases by traders in anticipation of the reduction ;

(b) Customs (£157,100), due to a diminution of the imports of spirits and cotton manufactures and of the exports of rice ; and

(c) Net receipts of Railways (£46,100). Traffic receipts have expanded largely ; but the improvement has not been sufficient to cover the additional expenditure required for much needed renewal of permanent way and rolling stock.

(4) The large allotments made for Police reform, development of education and the expansion of the Agricultural Department have not been fully utilised, and there are savings of £71,700, £106,000 and £79,900 under Police, Education and Scientific and other Minor Departments, respectively.

Local Governments have also been unable to employ their full allotments under some other administrative heads, the more important savings being £51,700 under Land Revenue, and £122,400 under Civil Works.

Owing to improved agricultural conditions Famine Relief Expenditure is £226,500 less than the Estimate. There is a saving in Bombay of £214,700 and of smaller amounts in Rajputana, Madras and the Punjab ; while there has been an outlay of £53,300, for which budget provision had not been made, in Bengal. The expenditure on the construction of Protective Irrigation Works is also £90,400 less, but as the total grant for Famine Relief and Insurance has been maintained at £1,000,000, the above mentioned savings have been charged under Reduction of Debt.

The allotment for Minor Irrigation Works has not been utilised in full and there is a saving of £107,200. Under Military Works the progress of special building operations in connection with the redistribution scheme has been slow ; and a reconsideration of the armament required for port defences has delayed the utilization of the full grant for Special Defences. The savings under the two latter heads are £43,500 and £90,200.

Army expenditure is only £14,600 less than the estimate. Special expenditure is less by £177,300 while ordinary expenditure is more by £162,700, chiefly in consequence of high prices of food supplies, the concentration of troops at Agra and larger payments to the War Office.

High prices of food supplies have also increased the cost of dietary in Jails to the extent of £52,500, while charges under General Administration and Politcal have exceeded the estimates by £41,900 and £59,400, respectively, chiefly in consequence of the State visit to Agra and the Indian tour of His Majesty the Amir, who has not however drawn the arrears of his subsidy to the full extent of the Budget provision.

The charges under Stationery and Printing and Miscellaneous have exceeded the estimates by £63,600 and £54,800, respectively.

(5) Special grants aggregating £271,100 have been made to the Governments of the United Provinces and Bombay to cover expenditure incurred by them in 1905-06 and 1906-07 for famine relief. The Provincial settlement with Eastern Bengal and Assam has been modified and the fixed assignment increased by £45,500. An initial grant of £333,300 has been given to Burma to start the new settlement with that province which comes into effect next year.

(6) A 3½ per cent loan of four and a half crores of rupees was raised ; India 3 per cent stock was issued in England for £2,000,000 ; and part of the latter loan was employed in discharging Bombay, Baroda and Central India Railway debentures for £749,900.

(7) Owing to stringency in the London money market no fresh capital was raised by any of the Railway Companies, although the Budget Estimate had provided that they would raise new capital amounting to £ 2,750,000 for capital outlay. Debentures for £ 302,800 were discharged from funds supplied by the Secretary of State.

(8) The drawings of Council Bills in 1906-07 are expected to amount to £ 33,000,000 as compared with £17,800,000 entered in the Budget. From the proceeds of the additional Council Bills sold during the year, silver to the value of £11,817,500 has been purchased and sent to India for coinage and £3,500,000 is being remitted to India through the Currency Department.

(9) The Gold Standard Reserve on 31st March 1907 stands at £16,813,900.

III.—1907-08—

(1) The Budget Estimates of 1907-08 show a revenue of £75,012,800, a total expenditure charged to revenue of £74,238,100 and a surplus of £774,700.

(2) This surplus is obtained after providing for the following two important measures of fiscal relief and administrative improvement.—

(a) Reduction of the salt duty to Re. 1 a maund throughout the whole of India involving a sacrifice of revenue of £1,266,700.

(*b*) Reduction in postal charges to take effect from 1st October next. The letter weight by inland post carried for half an anna will be raised from 3/4 tola to 1 tola and that carried for one anna from 1¼ tolas to 3 tolas. For foreign post, the letter weight carried within the Empire for one anna will be one ounce instead of half an ounce and for places outside the Empire, one ounce will be carried for 2½ annas and an additional 1½ annas will cover each ounce after the first. These reductions are estimated to cost £73,300 in the last six months of the year.

The total cost of these measures next year is thus estimated at £1,340,000. Under existing conditions the surplus would therefore have been £2,114,700.

(3) Compared with the Reserved Estimates of the currrent year, Salt and Opium show decreases of £1,000,000 and £756,600. The quantity of Bengal opium to be sold has been taken at 4,400 chests in each of the first three months of the year and at 4,000 chests in each of the last nine months. The price has been taken at Rs1,250 per chest against an average of Rs.1,391 obtained in the current year.

Other important variations in revenue are increases of £407,700 under Land Revenue including the portion due to Irrigation, £145,600 under Stamps, £301,000 under Excise, £288,400 under Customs, and £346,400 under Railway revenue.

There are decreases of £170,400 under Mint, the silver coinage of the current year having been unusually high ; £127,700 under Major Works—Direct Receipts, and £60,000 under Exchange, the revenue of the current year under both heads being abnormally high ; and £96,200 under Miscellaneous, the estimate under which for next year includes only the last instalment of the Tibet indemnity against two instalments realized in the current year.

The total Military Expenditure including Army, Military Works, Marine and Special Defences is £457,400 less. The special expenditure connected with the reorganisation and redistribution of the Army is to be spread over a longer period and the annual grant for it has been reduced from £2,116,600 to 1,666,600. The amount regranted next year for lapses on the current year's Budget is £316,700 including a special sum of £50,000 given for a new marine survey steamer, against £600,000 regranted in the current year's Budget out of lapses of the last year.

The only other appreciable decrease in expenditure is £112,000 under Opium due to smaller payments to cultivators in consequence of the unfavourable prospects of the 1906-1907 crop and the restriction of cultivation next year.

Civil Administration heads show a general increase, except Political under which there is a decrease of £78,500, due to the absence of the special charges connected with the Indian tour of His Majesty the Amir, counterbalanced by a larger provision on account of the arrears of his subsidy. The most important increases in this group are under Police £269,800, due to provision for further reforms ; Education £219,400 ; Scientific and other Minor Department £118,600 ; and General Administration £75,800.

The other important increases in expenditure are £151,100 under Land Revenue ; £89,800 under Forests, which is nearly covered by increased receipts ; £90,500 under Post Office, which also would have been covered by increased receipts but for the reduction in the rates ; £70,000 under Civil Furlough and Absentee Allowances due to the payment in England of privilege leave allowances to officers on combined leave, which would otherwise have been charged to the respective departments ; £92,500 under Interest on capital deposited by Companies, being interest on the additional capital proposed to be raised by Railway Companies ; £96,700 under Minor Irrigation Works, due to extension of programme in accordance with the recomendations of the Irrigation Commission ; and Civil Works, £301,000 due to the good financial position of Local Governments and District Boards which has enabled them to enlarge their programme of expenditure under this head.

(4) A quasi-permanent settlement has been made with Burma. That province will get a half share of the principal revenue heads except Registration which will be wholly Provincial ; while salt revenue, of which it hitherto received a half share, will be wholly Imperial, and Political Expenditure, which was hitherto Imperial, will be Provincial in future. The Provincial Government also receives in the current year a lump assignment of £333,300 to start the new settlement under favourable conditions.

(5) An important change takes effect next year in regard to the allocation of Famine Relief Expenditure between the Imperial and Provincial Governments. In future, annual assignments aggregating £250,000 will be made to Local Governments to enable them to build up a reserve of credit with the Government of India for meeting Famine Relief Expenditure. Burma and Eastern Bengal and Assam, however, will not participate in these special arrangements as they are subject to famine only to a limited extent.

A further assignment of £150,000 will be made to local Governments next year for carrying out Police reforms. The total amount allotted between 1905-1906 and 1907-1908 amounts to £703,300 a year.

(6) Subject to the usual reservation, loans of £3½ millions in England and of 3 crores in India are announced. The loans are required for Capital Expenditure on Railways and Irrigation. Bombay, Baroda and Central India Railway debentures for £500,000 will also be discharged out of the sterling loan.

(7) Subject to the usual reservations, provision is also made for the raising of Capital through Railway Companies as follows : namely for outlay on Companies' Railways £1,175,000, and for Expenditure on purchased Railways £2,650,000.

(8) Drawings of Council Bills are entered at £18,100,000.

IV.—Capital Expenditure—

The following table shows the Capital Expenditure on Railways and Irrigation Works :—

Railways.	Accounts, 1905-1906. Rs.	Revised Estimate, 1906-1907. Rs.	Budget Estimate, 1907-1908 Rs.
Included in the Government Capital programme	13,49,91,440	14,61,16,000	13,50,00,000
Famine Protective lines	8,29,170	79,000	35,000
Branch lines not on firm guarantee	6,94,036	8,52,000	2,09,000
Provincial and Local State lines	1,07,933	55,000	31,000
Total Railways	13,66,22,579	14,71,02,000	13,52,75,000
Irrigation Works.	83,42,910	1,23,46,000	1,25,00,000
Total Railways and Irrigation Works	14,49,65,489	15,94,48,000	14,77,75,000
Converted into sterling at Rs 15 = £1	9,664,366	1,0629,900	98,51,700

(FROM OUR CORRESPONDENT.)

CALCUTTA, MARCH 20.

After the Hon'ble Mr. Baker had placed before the Council, the Financial Statement for the year 1907-8, the Hon'ble Mr. Miller presented the Bill to Repeal and Amend certain Enactments relating to the abolition of Rates and Cesses. This was then considered and passed and the Council adjourned to Wednesday the 27th instant.

IN a village in the Ain, the cure was his own churchwarden. For want of money the church was abandoned, and for many days the villagers heard no Angelus. The mayor, a retired gendarme, an ardent Radical, missed the cure and the chimes as much as any other villager, and when a week had gone by he began to ring the bells. One night recently the village was roused by the notes of the Angelus It was no call to mass, still less a fire alarm ; it was a mistake of the mayor. The moon, breaking through the clouds just before going down, had brought him from his bed thinking it was sunrise. And now he is awaiting a letter from the Prefect reproaching him for having rung the church bells before sunrise.

GENERAL STATEMENT OF THE REVENUE AND EXPENDITURE CHARGED TO REVENUE OF THE GOVERNMENT OF INDIA ININDIA AND IN ENGLAD.

	For details vide Statement.	Accounts, 1905-1906.	Budget Estimate, 1906-1907.	Revised Estimate, 1906-1907.	Budget Estimate, 1907-1908.
REVENUE—		£	£	£	£
Principal Heads of Revenue—					
Land Revenue	A	18,862,169	19,764,200	19,899,500	20,272,400
Opium	"	5,468,780	4,831,100	5,607,700	4,851,100
Salt	"	4,376,410	4,400,000	4,290,000	3,290,000
Stamps	"	3,926,364	3,970,700	4,022,000	4,167,600
Excise	"	5,687,820	5,817,300	5,906,700	6,207,700
Customs	"	4,348,017	4,464,200	4,307,100	4,595,500
Other Heads	"	6,858,399	6,358,200	6,501,100	6,643,600
Total Principal Heads..	...	49,527,959	49,605,700	50,534,100	50,027,900
Interest	A	944,986	853,000	918,800	942,100
Post Office	"	1,651,477	1,727,100	1,765,400	1,795,700
Telegraph	"	909,854	938,100	952,500	991,900
Mint	"	321,183	201,900	415,700	245,300
Receipts by Civil Departments ...	"	1,550,590	1,533,900	1,523,400	1,181,900
Miscellaneous	"	764,401	650,700	957,400	799,400
Railways Net Receipts	"	12,921,420	13,370,606	13,324,500	13,670,900
Irrigation	"	3,008,663	3,250,080	3,531,100	3,425,300
Other Public Works	"	536,717	515,600	558,700	518,600
Receipts by Military Department ...	"	1,189,696	1,064,500	1,115,300	1,063,800
al Revenue...	...	73,327,957	73,711,100	75,626,900	,012,800

	For details vide Statement.	Accounts, 1905-1906.	Budget Estimate, 1906-1907.	Revised Estimate, 1906-1907.	Budget, Estimate 1907-1908
EXPENDITURE—		£	£	£	£
Direct Demands on the Revenues ...	B	8,779,439	9,057,200	9,027,700	9,201,700
Interest	"	1,409,935	1,278,500	1,335,800	1,062,900
Post Office	"	1,575,936	1,600,900	1,599,300	1,689,800
Telegraph	"	1,076,489	1,1 5,000	1,135,200	1,080,100
Mint	"	120,679	139,300	161,100	150,800
Salaries and Expenses of Civil Depts ..	"	13,258,489	14,284,300	11,215,900	14,778,100
Miscellaneous Civil Charges ...	"	4,318,113	4,333,500	4,141,900	4,512,500
Famine Relief and Insurance	"	1,000,000	1,000,000	1,300,000	1,000,000
Railways Interest and Miscls. Charges	"	10,992,454	11,111,300	11,166,700	11,521,200
Irrigation	"	2,880,488	2,949,900	2,983,400	3,057,100
Other Public Works	"	6,457,307	6,864,200	6,697,100	7,1 9,700
Army Services	"	19,267,130	19,816,700	19,8 2,100	19,35 9 0
Special Defences (1902)	"	146,306	231,500	141,300	145,700
Total Expenditure, Imperial & Provincial	...	71,212,109	73,914,600	73,657,300	74,681,400
Add—Provincial Surpluses : that is, portion of Allotments to Provincial Governments not spent by them in the year ...	End of B	557,461	80,200	786,800	69,500
Deduct—Provincial Deficits that is, portion of Provincial Expenditure defrayed from Provincial balances	"	533,467	107,800	173,300	512,800
Total Expenditure charged to Revenue	...	71,236,103	72,837,000	74,300,800	74,238,100
Surplus ...	...	2,091,854	874,100	1,326,100	774,700
TOTAL ..	..	73,327,957	73,711,100	75,626,900	75,012,800

THE NAOROZ FESTIVAL OF TO-DAY.

TO-DAY, the twenty-first of March, occurs the festival of the Naoroz, which is kept with great rejoicing particularly by the Parsis ; but it is not confined to them alone, as the Mahomedans in Persia, Hyderabad and other places also keep it with great solemnity and much pomp. 'Naoroz' is a Persian word meaning 'new day,' that is, new year's day, and it is indeed the commencement of Nature's new year. The sun again enters to-day upon his path among the stars in the heavens and commences his yearly journey in the first constellation of Aries. All nature rejoices and appears at its best in verdure and bloom as the deadness which overspreads everything by the cold of the winter is at an end and the life-giving warmth of the summer is returning. It is midspring the harbinger of summer, and there is a renovation throughout nature. The old leaf turns to green again, the withered tree gets new life, Man too rejoices again at the returning warmth after the shivering cold and unhealthiness of the past months. To us in Bombay for the last ten years ever since the plague began its annual visitation in our midst, this festival has become one of peculiar rejoicing and felicitation as from this time its fell force begins to decline for the year and its ravages grow less severe during the ensuing weeks, till it gathers strength again in the wet and cold months.

The Navroz or New Year's Day festival is of very ancient origin, and is said to have been instituted by Jamshid, an ancient Persian King of the Peshdadian dynasty, whence it is commonly called Jamshidi Navroz. This monarch introduced the useful arts among his people and effected many reforms. He is famed as the founder of Persepolis, the magnificent capital of Persia now in ruins, which to this day is called "Tukhti Jamshed" or the Throne of Jamshid. He first introduced also the solar year and ordered the first day of it—the Navroz—when the sun entered Aries, to be celebrated by a splendid festival. He ordered several of the sculptures at Persepolis to represent the great state processions at Naoroz. All subsequent rulers of Persia for thousands of years up till the present day have kept up the celebration of the Naoroz which is quite a national institution. As is well-known the Rulers of Persia are no longer the ancient Parsis, commonly but erroneously called there the fire-worshippers or Guebres; but for the last twelve hundred years and more, Mahomedans rule in that land. But even these have adopted this festival of the Parsis and keep it every year at this time with great pomp.

Malcolm, a former Governor of Bombay, who went twice as British Envoy to Persia at the beginning of the last century and acquired a great knowledge of the history and manners of the people, has given an interesting account of the Naoroz festival. "The Eed-e-Naoroz, or the feast of the vernal equinox, is to this day observed with as much joy and festivity as it was by the ancient inhabitants of Persia. This single institution of former days has triumphed over that intolerant bigotry which destroyed the religion on which it has grounded ; and the Mahomedans of Persia have chosen rather to be upbraided with the impious observance of what their enemies term an usage of infidels, than abolish a feast which was so cherished by their ancestors. The Turks continually upbraid the Persian Mahomedans with their observance of a feast instituted by worshippers of fire or Parsis. They have, however, discovered another reason for celebrating this day ; it is the anniversary of the elevation of their favourite City to the high dignity of the Caliphate. There are many fabulous accounts regarding the origin of the feast of Navroz. The Guebres or worshippers of fire, who were the former inhabitants of Persia, computed by the Solar and not by the Lunar system : their year was divided into twelve months, and every day of the month, as well as the mouth itself, had a name taken from those which they give to the angels. It was a custom of the ancient Kings of Persia, we are told, to dress in a particular robe each day. Scarlet, richly embroidered, or rather woven with gold, was the appointed dress for the day Hormazd, which was the Naoroz, or the day of the Vernal Equinox. Many reasons are stated, to show why the Naoroz is kept as a festival. God, one Persian author says, on that day began the Creation, and ordered the different planets to move in their various orbits. Another writer affirms that Jamshid built the palace of Persepolis, and entered it on this day, which he ordered in future to be kept as a joyous feast. These, and many other equally fabulous accounts are given of the origin of this festival : but the fact is, it is the opening of the Spring ; the day on which the Winter is over, and the season of gladness commences. It is the custom of the King of Persia to march out of his capital on the Naoroz, attended by his Ministry, Nobles, and as many of his Army as can be assembled. The ceremonies of the day commence with a review, and then the tribute and presents of all the Rulers and Governors of the different Provinces of the Kingdom, are laid at the foot of the throne, which is placed in a magnificent tent, that is pitched for the purpose in an open plain. The King remains in camp several days, which are passed in joy and festivity. Horse races are among the amusements at this period ; and the Monarch, whose favourite horses generally win, gives presents to the fortunate riders. He also confers dresses of honour on all the chief Nobles, Officers of his Government who, imitating his example, give similar marks of their regard to their servants and dependents. This feast is kept with equal demonstration of joy over every part of the Kingdom. It continues nearly a week ; but the first day is nearly the most important ! On it all ranks appear attired in their newest apparel ; they send presents of sweetmeats to each other ; and every man kisses his friend on the auspicious morning of the Naoroz" (Hist. of Persia Vol. II p. p. 560-2)."

Everybody in Persia, and the East generally, gives and receives presents from the highest to the lowest. It is usual for the King to receive presents on the Naoroz from all Governors of Provinces and districts, Chiefs of Tribes, Ministers and all other high Officers which is a regular annual tax on them. These gifts are regulated by the nature of the office and wealth of the individual, and consist of the best produce of every part of the Kingdom. These presents are almost compulsory, and are extracted by the Governors and Officers in their turn from the poor people. An idea of what the King gets in this manner may be proved from the fact that these presents form quite two-fifths of the fixed revenue of the Kingdom. Malcolm says that one Governor of a Province had for a series of years never made a less present than 100,000 tomans or about five lakhs of rupees on this occasion every year. This system of *peshcush* or gifts which are really bribes, to keep the favour of the King and those in power, is universal in Persia and not unknown in India.

The Emperor Akbar introduced the Solar year in India in lieu of the Lunar reckoning of his Afghan and other Mahomedan predecessors, and of course with it this festival of the Navroz, as he commenced the year at the Vernal Equinox. His Prime Minister, the generous Abul Fazl thus refers to it in his well known *Ain-i Akbari* or "Institutes of Akbar." When His Majesty was informed of the feasts of the Jamshids and the festivals of the Parsi priests, he adopted them and used them as opportunities for conferring benefits.

"The Navroz commences on the day when the Sun in his splendour moves to Aries, and lasts till the nineteenth day of the month Farwardin. Two days of this period are considered great festivals, when much money and numerous other things are given away as presents : the first day of the month, Farwardin, and nineteenth ; which is the time of the sharaf." (*Ain-i-Akbari*, Vol. I. p. 276. H. Blockmann). Badaoni, another historian of the reign of Akbar, mentions that the King adopted different suits of clothes of seven different colours, each of which was worn on a particular day of the work in honour of the seven colours of the seven planets, as that was the practice of the ancient Kings of Persia.

This Solar year was continued by Akbar's son and grandson, Jehangir and Shah Jehan, till his great grandson Aurangzib, who was a staunch Mahomedan, did away with this innovation adopted from the Parsis, and restored the Lunar reckoning at the begining of his reign. Bernier, the famous French traveller who came to India towards the close of Shah Jehan's reign and wrote his account of his Court as he saw it in all its magnificence gives a vivid description of the festivities on the Navroz.

The Rajput Princes did not quite relish the funny fairs on the Navroz or Khooshroz at the Court of Akbar, as they had reason to believe that the honour of their Rajput Princesses was not safe at them. The Nizam of Hyderabad [illegible] this Solar year and reckoning, and the year accordingly commences in his territories with the Naoroz. It may be added that many people begin this year in March at about the time of the Vernal Equinox besides the Persians. The Mahrathas and Hindus of the Deccan generally, commence their year this month with the first of the mouth called Chaitra which fell on last New Moon a few days ago. The year in England also commenced on the 25th of March for several hundred years till it was changed in 1752 when it commenced, as now, on January 1. In Scotland also formerly the year commenced on 25th March, till 1599. The financial year in the United Kingdom and also here in India, still commences with the end of March and thus corresponds closely with the old practice in use till 1752. The year of the Parsis at the present day ought, in reality, to commence to-day like the Persians of the present day. But ever since they came to India a thousand and more years ago they did not keep their reckoning correctly intercallating a day in every fourth or leap year. This error now has accumulated to something like ten months and twenty days, and hence the year with them now has its commencement not to-day at the Vernal Equinox, but at quite a wrong time in the Autumn. Mr. K. R. Cama has endeavoured valiantly for the past forty years to make the Parsis sensible of their error in reckoning, and to induce them to commence their year as in former times with the Jemeshidji Naoroz. But up till now his labours have had no appreciable and tangible fruit, and by far the vast majority of them still persist in their erroneous reckoning, a fact much to be regretted when one looks to the general enlightenment and freedom from prejudice of this community.

HYDERABAD NEWS AND NOTES.

(FROM OUR CORRESPONDENT.)

HYDERABAD, MARCH 16.

THE RESIDENT.

ON Thursday morning at 11 o'clock there was a breakfast party at the Chow Mahla Palace in honour of both the Hon'ble Mr. Bailey and the Hon'ble Mr. O'Dwyer. Mrs. Bailey, the Residency staff, and a few officers from Secunderabad were invited, besides the leading noblemen and officials of the State.

On Friday, that is, yesterday evening, a Durbar was held at which the Kharita of the Viceroy accrediting the Officiating Resident was received. The function is a purely formal one, at which certain formalities are gone through. The new nominee with his staff and all his subordinate officers attend the Durbar, at which His Highness, the Minister, the leading noblemen of the Court, and the officers of His Highness' staff receive them. The Hon'ble Mr. O'Dwyer was received at the steps by Nawab Fakhr-ul-Mulk, Bahadur, and was conducted to the Durbar Hall, where he was received by the Minister at the entrance. He was then received by His Highness, who seated him on his right, the staff being seated to the right of the Resident according to order of precedence. The Minister was seated in front of His Highness—a little to the left, and next to him was Moulvie Ahmed Hussain Saheb, Peshi Secretary to His Highness and Chief Secretary to the Government. To the left of His Highness were seated Nawabs Asaf Yawar-ul-Mulk, Muzaffer Jung, Khan-i-Khanan, Fakhr-ul-Mulk, and Mr. Walker, and in the second row, Mr. Dunlop, Major Osman Yar-ud-Dowlah, and the chief officials of the Sarf-i-Khas. Nawab Sultan-ul-Mulk, Bahadur, was seated immediately to the left of His Highness, a little behind, and Nawab Afsar-ul-Mulk, Bahadur, and the other Musahibs were behind His Highness. After all had taken their seats, the Hon'ble Mr. O'Dwyer presented the "Kharita" to His Highness, who received it and handed it over to the Minister, who in turn handed it to Moulvie Ahmed Hussain Saheb. It was then read by him standing. After the reading was over, the Officiating Resident desired permission to withdraw, on which the *pan-dhan* was placed before His Highness, at whose request, His Excellency presented it to the Hon'ble Mr. O'Dwyer and Major Haig, the First Assistant Resident. Nawab Fakhr-ul-Mulk, Bahadur, then presented it to the other officers of the Residency. On the completion of this ceremony the Durbar was brought to a close, and the same formalities were gone through at the time of withdrawal as were observed at the reception.

The Hon'ble Mr. C. S. Bailey left the Station yesterday morning by the mail train for Bombay *en route* to England. Amongst those assembled at the station were Mr. G. Casson Walker, Nawabs Faridoon Jung, Sarbuland Jung, Colonel Afsur-ul-Mulk, and the Residency officials.

MAJOR IEVERS.

Major Ievers left Secunderabad yesterday evening by the H. G. V. line for Allahabad. The station was thronged with the *elite* of the place, who were assembled to see him off. Besides his personal friends, all the sowcars and the leading native public were present, and the send off was an exceptionally unique and interesting one. Major Ievers himself could not have known that he was so very popular. The public of Secunderabad desired very much to entertain him at a farewell party, but as he was quite averse to such demonstrations, it had to be abandoned.

STATE SCHOLARSHIPS.

The following is the list of the candidates selected this year by the Scholarship Committee in accordance with the rules sanctioned by His Highness' Firman, dated 15th Ramzan 1324 :—

European:—Mr. Mohsin Ali, B. A., and Mr. Syed Ali Raza, for studying Engineering and Medicine at the Manchester College and the Edinburgh University, respectively, on a stipend of £200 per annum.

Asiatic.—Messrs Narayan Row, B.A., Venkiah, and Mahomed Abu Turab, for Studying Engineering, the first in the Science College, Poona, and the other two in the Madras Civil Engineering College; Mr. K. Rajaunah, B.A., for studying Agriculture in any College in British India ; and Messrs. Mahomed and Rahimtullah for studying Revenue in British India. These will be given a scholarship of Rs. 50 a month. The sixth Asiatic scholarship has not been awarded.

A PUBLIC MEETING.

Under the auspices of the Ekbal Club, a public meeting was held yesterday evening at the Futteh Maidan Pavilion in connection with the commotion which is at present going on at the M. A. O. College at Aligarh. Hyderabad is very much interested in the progress of that School and College, as more than Rs. 35,000 a year are contributed from here towards its upkeep. The meeting was therefore largely attended, almost entirely by Mahomedans; and Moulvie Gulam Jubba Saheb, a leading Vakil of the place, who is intimately associated with the College presided. Several speeches were made and resolutions were passed.

THE MILL STRIKE.

Ringleaders Prosecuted.

The strike of the four thousand mill-hands of the Maneckji Petit Mills of Tardeo, on Monday, continues. The strikers collected in the mill premises yesterday morning at the usual working hour, when they were joined by two hundred more men of the mills.

The mill authorities sent word to the men that they might resume work provided they undertook to carry out their duties in their usual manner.

But the men insisted on the mill manager accepting their own terms only.

The men were therefore ordered to leave the premises, which they did quietly.

Mr. H. G. Gell, Police Commissioner, had made arrangements to see that the men did not commit a breach of the peace.

Mr. Sloane, Head of the Criminal Investigation Department, arrested and placed ten of the strikers before Mr. P. H. Dastur, at the Mazagon Police Court. These ten strikers had somehow got admittance into the weaving and the carding departments of the mills, where they were inducing the hands on work to join them in the strike.

The men were charged with trespass and the case was allowed to stand adjourned for subsequent hearing. The strike has so far been conducted in an orderly manner,

THE IMPRESSIONS OF AN UNSOPHISTICATED MIND.

II.—On Passengers.

"And how is Miss Raynor to-day ?"

"Oh much better thank you !"

I answered with a smiling brightness that I did not feel ; it would have been so much easier to have groaned turned my head, and then called wildly for the steward—but I was fast learning wisdom—I did this the first day I struggled on deck and to my surprise the kind inquirer after my health, turned on his heel and fled and has carefully avoided me ever since, so now like an "early Christian," I wear a smiling face and suffer in silence.

I cannot help noticing what a great lack of sympathy there is on boardship,—for the first few days, the passengers seem to be divided into three distinct sets. Those who are ill, those who are not ill but would be if spoken to ; and those fortunate people—and these are few—who are absolutely fit. The first set are too busy to sympathise with you ; the second dare not and the minds of the third are so full of the joyous thought that they have not missed a meal since Tilbury, and are consequently getting their full money's worth out of the P. & O. Co. that there is room in them for little else.

Fortunately for us, the third set consisted of but three people, one woman and two men, and I may say that in less than a week, this non-seasick trio were cordially disliked by the whole ship ; not for their enviable lack of Mal-de-mer, be it added, but no one likes to be laughed at, and when one is painfully considering whether the side of the ship be more advisable than a rapid decent below ; the person who with boisterous joviality comes up and says you are looking bilious, does not, somehow inspire one with fond admiration and respect. I think I have a fairly keen sense of humour but I must confess, that I cannot see the funny side of sea-sickness.

Talking of the funny side of things—in my study of human nature I have often marvelled at the anxiety with which people, will, as it were, button-hole you, and loudly and proudly proclaim their possession of that elusive, even if, saving grace.

I could understand it if it were a thing to be bought, and the proclaimant was an American who had spent a few thousand dollars on it, or if it were some big prize that could only be won by bravery and hard work or even a little bulb that by knowledge, care and attention had been cultivated into a beautiful, valuable 'orchid' but though both valuable, beautiful and a real big prize, that wonderful little sense is neither to be won, bought nor cultivated.

The people who really possess the saving grace of humour seem to be those who say the least about it, most of them hardly realize they do possess it, and if so are shy of it, as if would disappear when spoken of too lightly.

I was once asked the difference between 'humour' and 'wit,' at first I thought there was no difference, but due reflection taught me that the kindly pity in a humorous remark is replaced by a lingering sting on the one of wit. They say that women are gifted with but little humour ; of course there are always—like myself—brilliant exceptions to every rule, but I think this is very true, at least I thought so on the "Persia," bar one or two, I never saw women more like a flock of silly sheep in my life,—the name of their leader was, "Egotism" and the way they all followed her foolishly bleating "I, I, me and mine ;" quite made me ill. In a fairy tale, I once read that the hour of five was given to the 'Gossips,' but they seemed to have no limit on the "Persia," it might have been five o'clock all day. The chain of Scandal was started by one's cabin companion at 'Chota Hazra' continued by one's neighbours at breakfast, all the morning you held court, as it were, and criticised those around ; and the person opposite you, will at tiffin, as a great secret, disclose the family skeleton of at least three other passengers on board : the afternoon will find one happily and animated by discussing the shade of Miss Brown's hair, or if the complexion of Miss Smith is "Beauty Instanta" at 3/6 the bottle, or "Cupid's Blush" at eighteen pence, one's own mind leans toward the latter,—whilst at tea you listen with shocked surprise to an account of the shameful way Miss Cox is carrying on with young Box—and so on hour by hour.

I used to think that it was only women who do these petty little things, but after a closer intimacy with the opposite sex, I find they are quite as bad, if not worse than the so-called weaker vessel. I was much amused once or twice, on board with different men who had been 'cut out' by some other in their various flirtations ; the spleen that was showered on that particular person really they were more like children than men. One day we had great sport, a 'quoits' competition for gentlemen had been arranged, and a couple that were cast for opponents were also rivals for another prize—"the heart of a maid" my cabin-companion to wit.

For some unknown reason this love-sick twain confided their troubles to me, perhaps that I might plead their cause, But what avails a pleaded cause, If won it only breeds regret.

However, my cabin companion, Miss Wayward her name,—how I had thanked my lucky stars that first day of introduction, to find the sharer of my joys and sorrows to come, in the next three weeks was a girl of my own age, like me too, but a little more frivolous—too frivolous I think—but still we cannot all have old heads on young shoulders. Well, Miss Wayward decided that whoever won the competition, on him alone would she bestow her attention.

At 2-30 the competition was to take place, the rings were drawn, the players positioned, and we gathered round to watch ; expectant of some fun, and we were not disappointed. Oh, that I had a camera that I could have snapped that unhappy pair, each glowering at the other, savagely taking aim, and the one with rage almost tearing his hair when the other happened to get one in all right, which was always "more by luck than [illegible] management."

As they were both such terribly bad players [illegible] amusement was quite long lived. I said [illegible] because of course I had told the others, it [illegible] have been so selfish to have kept a thing lik[illegible] to oneself.

The winning throw was greeted with a ro[illegible] cheers and the triumphant one carried should[illegible] along the deck, much to his annoyance afte[illegible] for, while we were all cheering and congra[illegible] No. 1, little Miss Wayward had gently stolen away to comfort—No.2. She really was a dreadful girl, her flirtations on that ship would make a two-volumed novel. Three times during the voyage and to three different men, she publicly announced her engagement. I called her the "To be continued in our next" lady; a most appropriate aphorism don't you think ? —Tho' I say it that perhaps should not, I quite cleverly nick-named the majority of our passengers ; I must tell you of one or two, to show that I do not speak egotistically.

Breakfast was at 8-15, and though it may seem strange, we most of us turned up to breakfast —they say there are but two things that will drag a man out of bed in the morning—necessity or habit—and yet I know a third and even more potent force, the fear of losing a meal.

But even this force did not prove strong enough for the gentleman in question. About ten o'clock he would saunter into the saloon and when informed by the stewards that breakfast was off and nothing but beef-tea and biscuits would be served until dinner would swear profusely and blindly, rush on deck ; any children harmlessly playing in the 'companion' would go over like nine-pins, ladies skirts would be trodden on causing acid smiles and bitterly sweet remarks ; chairs sent spinning across the deck, and a few feet mangled, but nothing, no nothing, would stop his perambulation of 40 miles an hour to cease one football, I christened him, "The 10-30 down Express."—Then the man who sat next to me at table, he was a nice man a very nice man, but his speech was not what one might call fluent. He was a Scotchman, perhaps that accounts for it, but I suppose, altogether, we have—to coin a word 'mealed' together about forty eight times, and counting an hour for each meal that makes forty-eight hours of the closest intimacy, for as we all know "One little touch of nature etc.," and where does nature show herself with more persistence than in "Little Mary, but to continue—in the whole of that forty-eight hours, talk as I might, all I could get out of him was, "No or Thank you" and when at last I would pathetically ask him to "pass the salt, vainly hoping that in return he would ask for the mustard his lips would open and on my excitedly expected ears would fall, with cruel persistence, an uncompromising "Yes." I named him "Verbum" short for "Verbum sat sapienti" which my brother has told me means "A word is enough for a wise man." I would tell you of heaps more out you might be bored, and the shadow of Verbum has suggested that Reserve is the soul of Impression.

B. H.

GIRLS' FRIENDLY SOCIETY.

Lodge for Girls.

The Right Rev. Walter Ruthven Pym, Bishop of Bombay, last evening performed the interesting ceremony of formally opening a Lodge for girls in connection with the Girls' Friendly Society, Bombay. The building is situated in Balaram Street, Grant Road, The Bishop of Bombay presided, and the attendance included Mrs. Macleod, Vice, President, Mrs. H. P. Dimmock, Honorary Diocesan Secretary, Mrs. Willis, Lodge Associate, Mrs. Stanly Reed, Literary Associate, Mrs. Smith, acting Secretary of the Byculla branch, Mr. Loughton, Rev. D. B. Preston, Colonel Dimmock, Miss Reeds, Miss Daisy Peacock, G.F.S., (London), Mrs. Gillespie, Mrs. C. H. Meyer, Mrs. Quicke, Mrs. H. Wise, Mrs. Turner Laing, Mrs. Remy, Major and Mrs. Street, Mr. and Mrs. Britto, Mrs. and Mr. Mackenzie, Mrs. Parker, Miss Savage, Miss MacMurrey, Mrs. Robertson, Mrs. Hatchell and many others.

In opening the proceedings Mrs. Macleod said that in expressing a lively sense of appreciation and pleasure at seeing his Lordship there that day she thought she could not doubt that she was conveying at the same time the sentiments of all the other ladies of the Girls' Friendly Society as well as of the guests assembled there. She asked to be permitted to touch in fewest words upon some of our main objects in starting this lodge in connection with the G. F. S. Work as far as it existed at present in their dear and beautiful but alas! like all other large cities, hard and cruel Bombay. Hard and cruel life in a town like this must ever be to the poor, the young and unprotected, the friendless and worse than friendless girl. It had long been a crying want felt by all who interested themselves in the welfare of girls of the poor classes, that there had hitherto been no shelter—certainly no shelter in connection with the Church—where the poorest girls even, as well as the girl who only needed a home while going from one situation to another would be received and cared for in their need. Their object was in some measure to meet this want—to help and safeguard chiefly girls of the G.F.S. whilst they were out of employment, and to use their best endeavours to help them in finding respectable employment. It was not too sweeping an assertion to make that their proteges would be of the poorest class. It very naturally followed that the Lodge could not possibly be self-supporting. It would be run on the most economical lines consistent with wholesome decent living. The paid staff consisted of a matron and a cook, both indispensable. The work of the house was to be performed entirely by the inmates, and their plan was to reserve a sum representing what would be the wages of a hamal and a mussal, and to distribute this sum amongst the girls who did the work that generally fell to the lot of these servants. The girls would also be given needle work to do and paid for the same at current rates. Neither of these employments formed a royal road to riches and if a girl could, out of such earnings—and her possible and not probable savings—pay the lodge six annas a day—the lowest possible sum that could be reckoned for mere food (or even eight annas), there was certainly nothing over, wherewith to meet the expenses of rent, fire, lighting, wear and tear of household gear, matron's salary and cook's wages. The sum of Rs. 200 per month must be raised by subscriptions to meet those needs, and that was the fact which she would humbly lay before his Lordship as well as before all members of the G. F. S. and friends and well-wishers of the work they had begun. Rs. 200 per month they must raise, and she should say that if they could raise more it would be all the better. Speaking as a practical housekeeper Mrs. Macleod assured his Lordship that there was nothing more difficult than to keep day by day within the limits of a certain very moderate allowance and especially in a country like this where it was difficult to store things, and supplies had to be bought as needed which was always an expensive method. Paying guests in the true sense of the term they were not likely to have. They would be pleased to take girls who were in employment, but those would not be of the highly paid order. They must not look to what they could pay them. In case of a choice, they would always help a girl who could not support herself in preference to one that was able to keep her head above water. The inmates should be of blameless character morally, and they would not encourage the quarrelsome person of objectionable habits as regarded speech or personal cleanliness. (Applause)

His Lordship expressed his pleasure at seeing their hope so far accomplished that afternoon. It was the consummation of a hope he has had in his mind for several years, and he was agreeably surprised to find such extremely nice premises. He thought they could scarcely have done better and he was sure that the Lord would strengthen. the hands of Mrs. Dimmock and her co-workers. They were greatly indebted to Mrs. Dimmock for her work in this respect. She had carried it through with enthusiasm and it was but a type and sample of what all were doing who were engaged in that work. The house was meant for a place of refuge and it was intended principally for those girls who had no home of their own. He was sure the necessary money required per month would be forthcoming. He trusted that the work carried on there would be of a very successful character and he had great pleasure in declaring the Lodge open (Applause).

Miss Peacock then gave an interesting account of the Girls Friendly Society Work. She described the Society as a Guild. In this pleasure loving age girls of all social positions needed something to remind them that they were not placed in the world simply for their own amusement, but that they all ought to give some portion of their leisure time for the good of their fellow creatures. Their work was on Church of England lines and although associates were required to be members of the Church of England, no such restriction was made as to members. The organization of the Society also followed as much as possible that of the Church, diocesan, ruridecanal and parochial. Girls to be admitted must have a good moral character. Theirs was not rescue work but prevention. They were often asked whether the work did any good. Well, it was difficult to count prevention, but she felt sure it had good results. It promoted a spirit of *esprit de corps* among girls, some of whom were church workers. The girls also were inspired with high ideals and there was the personal influence which was the strongest power in the world. The Lodge which had just been opened would be of the greatest assistance to G.F.S. work and she wished the Bombay Branch all succes. (Applause).

HOCKEY.

Junior Aga Khan Tournament.

On the Elphinstone College ground on Tuesday two games were played. The first a very easy one for St. Mary's who, scoring three times in the first half and nine in the Second, beat the Indo British who had failed to put in an appearance on Monday by twelve to nil.

The Proprietary and Fort High School then met the Cathedral who are now as strong as usual and the former won by 6 goals to two.

Yesterday again games were played but one was not decided. This was a very good game between the St, Xaviers and Elphinstone High School. Though extra time was played the game still remained drawn.

The second was an easy one for the Byculla Education Society who beat the New High School by 9-1.

The following is the table up to date :—

1	St Mary's	St Mary's 12—0		
2	Indo British			
3	St Xavier's	Bye	Drawn	
4	P & P H S	Elphinstone 10—0		Final Monday
5	Elphinstone			
6	New High	New High 2—1	Ed. Soc. 9—1	
7	Sir J J			
8	Education Soc.	Bye		
9	Cathedral	Bye	P & F 6—2	
10	P & F H S	Bye		

BOMBAY CONSOLATION MEETING.

THURSDAY, MARCH 21.—(HOLIDAY.)

TIME AND ORDER OF RUNNING.

1st Race—The Little Consolation Plate, 3-20 p m
2nd Race—The 1st New Arab Consolation Plate 3-45 p m
3rd Race—The Losers Plate 4-15 p m
4th Race—The Horse Consolation Plate 4-40 p m
5th Race—The Maiden Arab Consolation Plate 5-5 p m
6th Race—The 2nd New Arab Consolation Plate 5-35 p m
7th Race—The Consolation Selling Plate 6-0 p m
8th Race—The Importers Selling Plate 6-30 p m

By kind permission of Lt.-Col. J. S. McNeil and the Officers of the G. I. P. Railway Volunteers, their Band will play during the afternoon.

A SPECIAL TRAIN LEAVES

Colaba	2-55 p m
Church Gate	3-0 p m
Grant Road	3-6 p m
Arrives at Mahalaxmi	3-10 p m (S. T.)

CECIL GRAY,
Secretary, W. I. T. C.

INSOLVENCY OF CLARENCE ARTHUR ELLIS.

The insolvent, some time ago, proprietor of the *Indian Sporting Times*, came up yesterday before the Hon. Mr. Justice Russell, at a sitting of the Insolvency Court, for his personal discharge. Mr. Manker appeared for the insolvent; Mr. Jardine, instructed by Messrs. Nanu Hormusjee and Co., appeared for Mr. Sorabji Byramji Colab, opposing creditor; Mr. Ardasir Kapadia, instructed by Messrs. Maganlal Jehangir and Gulabbhai, appeared for Mr. Rahim Valee Mahomed, another opposing creditor.

The insolvent's liabilities were Rs. 34,530; there being no assets. He stated in a foot-note to his schedule—"I had once before, on 18th August, 1897, filed a petition, and the same was dismissed on the 26th July 1899; and leave to file a fresh one was granted on the 6th June 1900. I had again filed my petition in this Court on the 6th June 1900, and the same was dismissed for want of prosecution on the 17th July 1901. Leave to file a fresh petition was granted on the 15th June 1905, and on the same day I again filed a petition in this Court."

Mr. Ardasir Kapadia stated the grounds on which his client opposed the insolvent's discharge. They were (1) that the insolvent is guilty of not keeping proper books of account, showing the true state of his business for the years 1903-1905; (2) that the insolvent is guilty of withholding certain entry from his books, namely an entry of Rs. 1,000 received by him on the assignment, by way of mortgage, of the good will of the paper called the *Indian Sporting Times*, then conducted and published by him, and thereby fraudulently causing loss to the opposing creditor of Rs. 1,000 and interest thereon; (3) that the insolvent is guilty of obtaining forbearance of his creditors by false pretences, namely, that he, on the 17th December, 1904, gave a letter of undertaking to Messrs. Maganlal, Jehangir and Gulabbhoy, the attorneys of the opposing creditor, to pay to the testator of the opposing creditor, the sum of Rs. 950 within three weeks from the date aforesaid, and subsequently put them off on various pretexts, one of these being some dispute about his bills with the Congress Committee, and ultimately with a view to defraud the opposing creditor, settled his claim for a considerably less amount, and even after receiving such payment, put them off for a considerable time by false statements and assurances that the payment for, and in respect of, the work was yet to be received; (4) that the insolvent is guilty of putting his creditors to unnecessary expense by vexatious and frivolous defence to the Suit No. 345 of 1905, to wit, that, after his petition in insolvency on the 10th June 1905, and vesting of his estate in the Official Assignee, he, on the 2nd June, 1905, filed his written statement in the said suit, containing false and frivolous defences, and subsequently when the suit came on for hearing, designedly absented himself, being without any substantial defence to the said suit.

Mr. Kapadia said he gave up all the other grounds of opposition, and would proceed on two only, namely, (1) vexatious defence in the High Court, and (2) obtaining the forbearance of the opposing creditor by means of false pretences.

Mr. Jardine stated that the grounds of opposition on behalf of his client were (1) concealment of books of account; (2) concealment of property; (3) recklessly incurring debts and borrowing money without any expectation of repaying the same; (4) vexatiously defending Suit No. 805 of 1904, and thereby putting the opposing creditor to heavy costs; (5) false schedule; (6) undue preference to certain creditors; (7) entering into wagering contracts without having any means of his own; (8) suppression of income derived from sources other than those mentioned in the schedule.

The insolvent, examined by Mr. Kapadia, said the opposing creditor bought machinery for him in May, 1904, for Rs. 8,000. Insolvent promised to repay by monthly instalments. Besides that, the opposing creditor promised to advance him Rs. 1,000 on the security of the "Indian Sporting Times." Insolvent had several interviews with the opposing creditor's father. Insolvent told him that monies were due to him from the Exhibition Committee, and gave a letter to the President of the Committee to pay opposing creditor Rs. 1,250. Insolvent did not draw the money from the Committee before the letter was presented to the President of the Committee. When the accounts were made up, insolvent got Rs.500, which he paid to another creditor. Opposing creditor's father subsequently gave back the letter to insolvent. He had not got it then, but he could produce it if necessary. Opposing creditor brought a suit against insolvent in the High Court for the whole amount due.

Mr. Kapadia :—It was a short cause: and you got it transferred to the long cause list.

Insolvent :—I don't know if it was a long or a short cause. I afterwards filed my schedule. I now get Rs. 350 a month. The office pays the rent, and gives me only about Rs. 220. I have a wife and two children. I get some small sums by contribution, but not quite Rs. 100 a month.

Cross-examined by Mr. Jardine, insolvent said he paid Mr. Colah his rent regularly for two months. He gave him notice to vacate in the middle of a month. Witness had not got it. He produced it in the case that came on before his Lordship. Witness did not vacate the bungalow on the 1st November. He got a notice about the 21st November.

Mr. Jardine :—Produce the notice.

Insolvent :—I did not think any further reference would be made, and I did not preserve any papers. (Looks at a notice.) I got this notice to vacate the upper floor of the bungalow on the 24th September, 1904. Afterwards the opposing creditor verbally agreed that I should stay on.

Mr. Jardine :—Can you produce the letter that you got on the 21st November, 1904. In fact, you threw it away.

Insolvent: No, I did not throw it away.

Mr. Jardine read the letter giving the notice.

Insolvent: Yes, I got that notice. I replied by letter on the 23rd December, 1904. He showed me certain terms, which I did not care to sign, and I gave him that letter instead.

Mr. Jardine: What did you do with the letter that was given to you?

Insolvent: I did not preserve it. I did not think it would be required for further reference.

Mr. Jardine read the plaint filed by Mr. Colah against insolvent.

Mr. Jardine: Now, are the statements of that plaint correct?

Insolvent: I cannot say at this date. (Looks at the plaint.) The statement in the fourth para is not correct. The landlord agreed verbally to keep me on from month to month, and tried at the same time to rent the place to another tenant for a higher rent.

Mr. Jardine: We gave him notice to leave on the 1st November. He did not leave, and we then gave him notice to go at once; and as he did not go we were obliged to file a suit.—Now, Mr. Ellis, tell me what is incorrect in that plaint!

Insolvent: It is correct that I got notice to leave. The suit was filed as a short cause. I was advised to get it transferred to the long cause list.

Mr. Jardine: His Lordship warned you that you were putting the creditor to unnecessary costs?

Insolvent: I don't remember that.

Mr. Jardine: You did not pay the Rs 200?

Insolvent: I could not do it, because I got into difficulties.

Mr. Jardine: Why did you not vacate on the 31st December!

Insolvent: I was willing to do so, but Mr. Colah and his son told me I could stay on.

To the Judge: I paid to Chotalal Parakh, one of my creditors, the Rs. 500 I got from the Exhibition Committee. He had a hundie against me, and he threatened to take proceedings against me.

Mr. Kapadia said he had no evidence to call.

Mr. Jardine called his client, Mr. Colah.

Mr. Sorabjee Byramjee Colab, creditor, said he rented to insolvent the upper portion of his Bungalow at Colaba, at Rs. 200 a month. The tenancy was for September and October only. Neither I nor any member of my family agreed to keep him on after October. He paid the rent irregularly.

The Judge: When did he pay the last rent?

Mr. Colah: He paid the rent for October after my filing the suit against him.

Cross-examined by Mr. Manker: The agreement was for Rs. 160 as rent. The same day insolvent agreed to pay me Rs. 40 more for stable and cookroom, that is Rs. 200 in all.

Mr. Manker: The horses and carriages were not the insolvent's.

Mr. Colah: Yes, they were his; and he sold one horse through Crawford and Company.

The Judge: You deny that you agreed to keep him after October?

Mr. Colah: I deny *in toto*.

Mr. Manker admitted that his client had one horse but he had it on the hire system.

Mr. Nanu Narayen Kothare, solicitor, said he was present in court when the suit against the insolvent was heard. He was warned by his Lordship that he might have to pay the costs of getting the suit transferred to the long list! The insolvent said he was quite able to bear the costs.

The insolvent was at this stage called by Mr. Manker into the witness-box. In answer to his counsel, insolvent said he had horses and carriages on the hire system. Mr. Kapadia's client had received Rs. 5,500 through the Official Assignee. Insolvent could not spare anything out of his salary for his creditors. Insolvent had to pay the office Rs. 500 out of his salary for the guarantee they gave for Mr. P. Fischer's debt.

Mr. Kapadia said he learned on enquiry that his client's suit against the insolvent was originally filed as a long cause, and not as a short cause. Mr. Kapadia said he did not press the second ground of vexatious defence; but he argued on the insolvent's own admission that he shewed undue preference to Chotalal, which he had no right to do. He incurred his debts by his extravagance to the extent of Rs. 40,000. A man earning Rs. 450 a month must be made to pay something to the Official Assignee for his creditors—at least he must be made to pay Rs. 100 a month for his creditors.

Mr. Jardine asked that the insolvent should get no discharge from his client's claim.

Mr. Manker submitted that no case had been made out against his client. As to the transfer of the case to the long cause list, insolvent said he was advised by his legal adviser to have it transferred. After the transfer, another legal adviser told him that he had no case, and insolvent at once agreed thereupon to a decree being passed against him.

Counsel asked his Lordship to make no order to deduct anything out of the insolvent's salary, because if any deduction was made out of his salary, insolvent would have to run into fresh debts.

His Lordship, in disposing of the matter, said that though insolvent was charged with obtaining money from Mr. Kapadia's client by false pretences, which was a most serious charge, no attempt was made by the opposing creditor to prove that he had been cheated. His Lordship, therefore, directed that the creditor should pay his own costs of the opposition. With regard to Mr. Jardine's client it might be said that the insolvent tried to do what many people in this country did, namely, tried to postpone the evil day. There could be no doubt that Mr. Colah was put to unnecessary costs, as stated by his solicitor, by the insolvent having the short cause transferred to the long cause list. His Lordship, therefore, adjourned the insolvent's discharge until he paid Rs. 225 by monthly instalments to the Official Assignee (three of Rs. 50 and one of Rs. 75) for the costs of Mr. Colah.

Mr. Manker: Your Lordship adjourns the discharge with protection?

The Judge: Yes.

It was stated that about Rs. 500 were in the hands of the Official Assignee. His Lordship ordered that Mr. Colah's costs should come out of the fund in the hands of the Official Assignee.

SECUNDERABAD NOTES.

(FROM OUR CORRESPONDENT.)

SECUNDERABAD, MARCH 18.

There are so many changes taking place this year in Secunderabad and so many are leaving for England that the place is full of new faces.

Major Wake has just arrived and taken over charge of the Cantonment Magistrate's Office from Major Ievers, who has left for Allahabad on promation. A few old friends met at dinner at the Club on the 13th to wish him God-speed. Major Ievers has been so many years amongst us and has made so many friends during that time that it was with genuine sorrow we parted with him.

It is rumoured already that Major Wake is making sweeping innovations.

The dance at the Club on Wednesday was very well attended and it was kept up with more spirit than usual, in spite of the heat of the evening The *Kala Juggahs* were many—well placed, most appropriate, and very *kala*, and were in consequence much sought after. Mrs. Casson Walker chaperoned Miss Casson Walker, wearing a very becoming pink dress, and Miss Patterson in white. We shall all be sorry to bid good-bye to the latter lady on her return to England. Her bright manners have made her one of the most popular young ladies in the station Mrs. Little, in a soft grey dress, chaperoned Miss Nairn, wearing a soft blue silk dress trimmed with lace. Mrs. Crawford in black. Miss Goad in black, Mrs. Vye in cream colour, Mrs. Eve in strawberry coloured silk, Mrs. Durnsford in black, Mrs Haig in black, and many others were present.

The Hockey Match resulted in the Manchester Regiment being declared the winners.

On Friday there were a number of people at the station to bid good-bye to Mr. Bayley, who left on three months' leave. Rumour has it that he is not to return to Hyderabad, but that a Lieutenant-Governorship is to be found for him on his return.

On Wednesday afternoon Miss Evans held the Annual Prize-giving at her School. The Shamiana had been most artistically decorated with plants and flowers and the walls with banners painted with many strange devices. The girls and children acquitted themselves very well. The flower-song, in which groups of little girls sang, each dressed in the colour of the flower she held and represented, was very effective: the Larkspurs were blue, the Grasses green, the Daffodils yellow, and so on. The recitations were very cleverly given, and the Chinese Lantern Song was very pretty. Mrs. Bayley gave away the prizes, which consisted mostly of books and toys.

A State breakfast was given by His Highness the Nizam in honour of Mr. Bayley and Mr. O'Dwyer. The distance and the heat in the middle of the day precluded many from attending.

The ceremony of swearing in the Officiating Resident took place on the 15th.

The weather has been most trying, but a storm on Friday cooled the air, for which we all were indeed grateful.

We are glad to hear that Mrs. Anderson is getting on as well as can be expected. Enteric never seems to die out of the station and is ever present. Mrs. Anderson had just returned from England.

Colonel Wiggin, we learn, is expected shortly from home, where he had gone on short leave and Colonel Pedder goes home on leave.

We are very sorry to have to record the death of Mrs. Dwane, who, after having visited Ootacamund last year, left for home. She developed pneumonia and died on the 17th of February. Her kindness, hospitality, and warm-hearted generosity made her a very popular lady in Secunderabad, and many will mourn her loss. Much sympathy is felt for Mr. Dwane.

MILITARY INTELLIGENCE.

BOMBAY BRIGADE ORDERS.

The undermentioned Officers are granted leave, on private affairs, out of India :—

Lieut W. M. Campbell, 2nd Suffolk Regiment, from 16th March to 15th September.

Captain D. O. Hyde, R. A. M. C., from 8th June to 7th December.

The undermentioned officers are granted general leave in India :—2nd Lieut. R. E. McCallum, 2nd Royal Scots, from 1st April to 30th June.

Lieut. H. E. Reid, 2nd Royal Scots, from 1st April to 31st May.

Temporary leave of absence is granted to the undermentioned officers as follows—:

Major L. J. Mathias, Store and Shipping Officer, Bombay, from 20th to 29th March, inclusive.

WESTERN COMMAND ORDERS.

29th Lancers Deccan Horse.—2nd-Lieutenant M. H. Jackson, 1st Battalion, The King's (Liverpool Regiment), a candidate for the Indian Army, to be a Squadron Officer. Dated 1st March.

Major L. C. Sherer, 2nd Battalion, Leicestershire Regiment to be Commandant, Pachmarhi Depot, for the year.

26th Light Cavalry.—3nd Lieutenant H. A B. Johnson Double Company Officer, 43rd Erinpura Regiment, to be Squadron Officer, Dated 27th February.

Conductor J. B. Sydenham, Ordnance Department, is granted leave to proceed out of India, on private affairs,, for six months.

The undermentioned Warrant Officer has been granted extension of leave Conductor J A. Duncan Ordnance Department, for one mouth on medical certificate.

The undermentioned Warrant Officer has been permitted to return to duty:—Sub-Conductor G. H. Asbury, Ordnance Department.

(FROM OUR CORRESPONDENT.)

CALCUTTA, MARCH 20.

Major Campbell of the 18th Lancers is permitted to retire from the service from the 13th February, 190.

Lieutenant-Colonel Lee, I.-M.-S., retires with effect from the 12th of March, 1907.

Colonel Wallace, of the 27th Punjabis, is appointed Assistant-Adjutant General of the Peshawar Division *vice* Colonel Odonnel who has been appointed Additional Assistant-Adjutant Feneral, Gorthern Command.

Lieutenant Anderson of the 128th Pioneers, is appointed wfficiating Ossistant Cantonment Magistrate at Meerut.

The statement of traffic of the Tapti Valley Railway for the week ending 2nd February, amounted to Rs. 25,766, being a decrease on the corresponding week of last year, of Rs. 17,979. The total earnings from 1st January to 2nd February were Rs. 1,11,961, being a decrease on the corresponding period of last year, of Rs. 99,772.

HOW WE ENJOYED INDIAN SELF-GOVERNMENT.

A Dream.—I.

The *Rast Goftar* publishes an amusing skit by "Peabody" on an imaginary Self-Government of India, exclusively by Indians, who are believed to be the pillars, helmsmen, and satellites of the Indian Congress, as well as the unpleasant consequences which flowed from the experiment though it lasted for a short time only :—

Since I read the speech of the grand, highly glorious, and most learned Dadajee (*i.e.*, the grandfather) of Hind, which was prepared by him for the Congress held at Calcutta—and I have read it most carefully—I do not know what has come over me, but one and one idea only has taken possession of my mind: that idea is—why should not the Government of India be placed in the hands of Indians? Why should not they be able to carry on its administration? Why should Europeans look with a jealous eye upon the experiment? and why should not the helmsmen and the steersmen of the Indian Congress, its leaders, heroes, and satellites be delighted at obtaining such a mighty right?

Would you believe it? This and this idea only preyed upon my mind. Sleeping or waking, eating or drinking, writing or reading, this solitary idea tormented my mind—whether there was or was not anything like self-government in India? And if there was, when was it to be carried into effect? And if it was carried into effect, would we Natives succeed therein or not? And if we succeeded, should not Europeans be driven out of our dear Hind, bag and baggage? And if, like Canada and Australia, we had our own nobles and lords, our own authors and orators, our own Commissioners and Councillors, our own Collectors and Governors, and Governors-General, in all Indian dominions from north to south, and from east to west; and if we carried on the work of empire with such, would it be robbing anybody's father's property?

For two months past such ideas engrossed and harrowed my mind, racked my brain, turned my blood into water. Night and day I knew not rest or calmness of mind. Whatever I did was wrongly done. One day I applied externally medicine that was intended to be drunk. Lucky was it for me that I did not drink off medicine intended for external application. Had such a mistake occurred, I should not have lived to describe the dream that I am about to describe. And how could I have lived to see such a dream? But all's well that ends well! It was destined that I should live and see the dream, and therein taste the sweets of self-government. But I should cease rambling talk and tell you what my dream was. See and hear what it was.

It is a Saturday, the 16th day of February. Having taken my breakfast at 10 a.m., I am lounging in an arm-chair with the *Times* in my hand. It is a bad habit with me first to read telegrams from home or abroad, then to cast my eyes on other matters. On this occasion, my attention was attracted by the self-imposed task of Mr. Birrell, the Secretary for Ireland, to give self-government to that country. Mr. Birrell says the Irish people would never rest content until they got self-government; and that, therefore, they should get it.

The moment I read this, I cried out, "Who the deuce is to sit mute here? We also want self-government here. We shall not sit mute until we get it."

While I was saying so, I was caught in the arms of slumber. The newspaper, falling on my chest, was driven by the wind into the room of a tenant below, where it was found subsequently. I was caught snoring, as I never snored before. I saw a dream. What a delightful dream it was! How sweet, how attractive, how alluring, how elysian! But alas! it was merely a dream—vain, false, fictitious dream. It was not true; it did not turn out true. Will it ever prove true? Who knows? It is in the hands of my countrymen. They ought to be one. What did I see in my dream. Listen!

I was, as it were, in my office. At 11 a. m., I heard there was a private telegram received from England. It came to Sir Pherozeshah Mehta from Mr. Dadabhai Naoroji, Sir Henry Cotton, Sir William Wedderburn, and Mr. Hume. Versions of it in English, Gujerati, and Marathi were distributed in tram-cars, at the Railway Stations, in the offices, and in the bazaars. It was stated therein in large black letters as follows :—

"JUSTICE AT LAST!

INDIA HAS GOT SELF-GOVERNMENT!

HURRAH!"

"The Secretary of State, Mr. Morley, is firmly of opinion that, as the Transvaal got the Boer Self-Government again, so India should get the Indian Self-Government. He has sent an order to the Viceroy of India to vacate India within a period of six months. The British Ministry concurs in this work. This is a strong instance of the sense of justice and kindness of the Prime Minister, Sir Campbell-Bannerman, Mr. Herbert Gladstone, Sir Charles Dilke, Mr. Winston Churchill, and other Ministers. The King-Emperor was at first doubtful in the matter, and he hesitated considerably. He did not consider the people of India were fit for Self-Government. But this was the result of His Majesty's experience of thirty years ago. No doubt that time was of a character to justify His Majesty's opinion. His Majesty had no experience of the vast strides made by the Indian people in education, improvement, and matters of State. But His Royal Highness the Prince of Wales has been the means of dispelling His Majesty's doubt in the matter. This young Prince, who came on a visit to India with his Consort in 1905-06, had satisfied himself, with his own eyes, how much the people of India had advanced in these matters. As an honest advisor of the Prince, Sir Walter Lawrence had opened His Royal Highness' eyes. With these proofs before him, His Majesty has been pleased at last to attach his auspicious signature to the document prepared by the Ministry for granting self-government to India. This gratifying news should diffuse joy in every Indian household."

Intelligence was soon received from Calcutta to confirm the telegram received in Bombay. The news was flashed back to Calcutta, Madras, Lahore, Lucknow—in fact, from the Himalayas to Ceylon and Kashmere, and from Karachi to Rangoon and Hongkong. The sounds of joy were heard on every side. But owing to the omission of Reuter to wire the welcome news, some people began to fear lest somebody should have tried to befool them in the name of Mr. Dadabhai. A whole day passed away in doubt. Night came, but no confirmation of the news came from Reuter. At last, early in the morning of the second day, the news was published in the English newspapers. Reuter had wired in his telegram that self-government had been granted to Hind, but the fact was suppressed by envious English editors. They had left no stone unturned to declaim against self-government being granted to Hind; and therefore they were dumbfoundered by the telegram in question. But what could they do? Could they avoid publishing the telegram? Published it was, but they could not help writing about it in a round-about way. They wrote against granting self-government, but had to say something in favour of it also. They expressed their regret, and yet expressed some satisfaction under the circumstances. They rolled like a sodawater bottle on this side and on that.

But who cared here for the vapourings of the envious writers? The native newspapers published the news on paper of a superior quality, with their own opinions on the joyful occurrence. They complimented the King-Emperor, the Prince of Wales, Sir Walter Lawrence, and the whole of the English Ministry. They congratulated Mr. John Morley as their saviour. Some likened him to Gautam Budh, who, taking to heart the sufferings of his poor subjects, relinquished sovereignty to afford them relief.

In short, this joyful news penetrated into every nook and corner of the country, and all sorts and classes of people began to sing the praises of the justice and generosity of the benign British Government. A fortnight passed away, and in the interval public sentiment declared itself unmistakeably. The Bombay Government in Bombay, and the Governments of Madras, Bengal, Burmah, of the Punjab, and Central Provinces having ascertained the views of the people of those parts, forwarded reports to the Government of India; and those reports went to the Secretary of State for India. After a fortnight's deliberation over them by the Ministry, and after discussions on the subject in Parliament, during which the Conservatives expressed their disapprobation of the proposal and their organs denounced the Liberal Government for their thoughtless and foolish step, the despatch of the Secretary of State was received by the Indian Government. Mr. Morley sent the whole despatch by wire on Poulson's new system of telegraphy. We at once guessed that the despatch must be of the greatest importance. And it proved to be such. The Supreme Government had the main portions of the despatch published by the local and provincial Governments in all principal places. Its substance, in my own words, was as follows :—

"To all the people of India—from the educated and learned, the faithful and loyal, and the seekers of political rights to the ignorant, faithless, and dishonest—to all the inhabitants of India, it is notified by this Royal Proclamation that, from the early morning of 1st January, 1908, all the authority and control of the Government will devolve upon and be entrusted to the above-mentioned people of India, or to their select Sirdars and representatives, their Shettias and leaders, their delegates and vakils, Nagar Seths, and owners of villages, etc. And from that date, the British Government will recall all their military forces from their stations and barracks and will disperse them. The European soldiers will be sent to England, Malta, Gibraltar, Hongkong, and the Cape, and the native soldiers will be allowed to go to their villages or to seek employment in Native States. All these soldiers, in consideration of their faithful service, will be paid as a reward a year's pay from the Indian Treasury.

'It is also notified to the people that the state of the same Indian Treasury has continued to flourish during the last six years; and, therefore, bearing in mind the replenished state of the Treasury, the Government considers it expedient to reward the increasing loyalty of the people to His Majesty King Edward VII. by abolishing the obnoxious Income Tax and the discreditable Salt Tax.

"Lastly, the British Government considers it necessary to recommend its successors and those who will be in charge of their self-government, not to fall short of ruling on the principles and policy of the British Government, and only, if found necessary, to continue in their employ the present servants of the British Government—European and Native. But the Government does not insist upon any particular course being followed; and leaves its blessing behind, and expresses a wish that the subjects of British India may enjoy, owing the period of their self-government, even greater happiness than they enjoyed under our foreign rule Amen!"

At the very appearance of this precious document, the joy of the people knew no bounds. Prayers were offered up in churches, temples, mosques, and other places of worship; sacrifices were performed; and presents were freely made. Meetings were held in various places. The Town Halls being found of insufficient capacity, shamianahs were erected in open spaces for holding monster meetings, at which old and new orators addressed numerous assemblies. In every street and club, banquets and convivial parties were held; and "Jusson" or thankgiving ceremonies were performed. We began to look with disdain at Europeans. We began to look askance at our European friends, and laughed at their congratulations to us as instances of dissimulation. We began to look up instead of looking down.

Matters began to undergo a change. Things began to change, because they had to be improved. There were, however, many obstacles to securing the intended self-government. At first, this change of Government did not suit the views of a few Mussulman gentlemen such as H. H. the Aga Khan, the Nawab of Dacca, and Nawab Mohsin-ul-Mulk. They had seen to what state they were to be brought by self-government. They did not approve of self-government, and they began to express their dissatisfaction in envious English newspapers. Again, Sir Muncherji Bhownaggree, the *Rast Goftar*, the *Indian Spectator*, and others began to descant on the difficulties connected with self-government. But nobody had hitherto listened to them, and nobody listened to them now. They might rant and rave; we cared little for them.

But another difficulty was a serious one—it came from the Native States. Formerly, they used to complain of British rule and British officers; but now, when self-government came to their very doors, they began to say that such things could not be, and that they would not recognise any but the British. They made a united protest to the British Government, and they got a prompt reply to appeal to the new Native Self-Government, who would, they were assured, do them ample justice. The necessary preparations were taken in hand. It was settled that the Indians were to have self-government. This fact was positively settled. Schemes were prepared as to how self-government was to be initiated, discussions were carried on, and defects and shortcomings were discovered. Eventually, it was resolved to hold in Calcutta an assembly of the principal men in Bombay, Madras, and other Presidencies. On the 24th May, 31 delegates and representatives met in the capital of Hind. Of course, the chief of them were votaries of the Indian Congress, and among the rest there were two or three outsiders. They exerted themselves for seven whole days, and prepared a matured scheme. After a study of the different schemes suggested, they selected the best ones, and out of them prepared a new scheme. The latter scheme was made known throughout the whole country. It was the first of a most matured judgment, and was intelligible to the most obtuse person.

BOMBAY MUNICIPAL STANDING COMMITTEE.

A weekly meeting of the members of the Bombay Municipal Standing Committee was held yesterday afternoon, in the Municipal Council Hall, Mr. Jafferbhoy Rahimtoolla presiding.

COTTON FIRES AT COLABA.

Consideration was given to letters to the Chairman from the Secretary, Bombay Cotton Trade Association, Limited, and from the Secretary, Bombay Cotton Exchange Company, Limited, The letters dealt with the Colaba cotton fires and how they could be efficiently extinguished. In the letters it was urged, that the fire brigade staff at Colaba be increased, that the water supply in that part of the city be also increased and that arrangements could be made, in case of fire to secure a good water supply from the sea by means of a pumping station near the locality.

The Commissioner's letter on the subject showed the staff at the Colaba fire brigade station had been increased and additions had been made to the stock of hose. The strength of the station was now in excess of that of any other sub-station of the Brigade. It was now possible to deal with fires on any part of the Cotton Green and Jamsetjee Bunder from the large mains in the Colaba Road. The difficulty as regarded the water supply would be removed as the new service mains were laid to the Malabar Hill and the Bhandarwada Reservoirs. He was not prepared to bring forward any proposals for the institution of a new pumping station for Colaba, as he considered that its cost would be out of all proportion to the results to be attained from its existence.

It was resolved to forward the matter to the Corporation with the recommendation that the parties be replied to in the terms of the Commissioner's letter.

STUDY OF EUROPEAN ZOOS.

The following letter from the Commissioner was resolved to be forwarded to the Corporation with a recommendation for sanction :—

"I have the honour to state that I have granted furlough for one year to Mr. Jamshed M. Doctor, Assistant Superintendent, Victoria Gardens. Mr. Doctor will be relieved of his duties on May 1st and will then proceed to Europe. I am anxious that he should utilise the opportunities, that this visit to Europe will give him the opportunity of visiting all the principal European Zoological gardens where he can study the most recent methods of dealing with wild animals in a state of captivity and can note the most up-to-date system of housing them. He can also establish business relations with the Managers of the different gardens with a view to the future purchase and interchange of animals. Mr. Doctor cannot be expected to undertake all the labour and travel which these proposals involve without some addition to his ordinary furlough pay. I therefore request sanction to Mr. Doctor being treated as on deputation for six months of his furlough and to his being allowed to draw for this period the deputation allowance of Rs. 166-10-8 per mensem to which he is entitled under article 85 Civil Service Regulations. I have also the honour to request the sanction of the Standing Committee and the Corporation to a grant of Rs. 1,000 from Surplus Cash Balance to meet this excess expenditure.

THE WEATHER.

Heavy Hailstorm at Bangalore.

(FROM OUR CORRESPONDENT.)

BANGALORE, MARCH 20.

Bangalore was visited by a heavy hailstorm this evening. The stones which were half to three quarter of an inch in diameter were rarities here. There was a very heavy down our rain with some thunder.

OBSERVATIONS TAKEN AT 8 A.M. ON WEDNESDAY, 20TH MARCH.

SUMMARY.

Pressure has changed irregularly and by small amounts in all districts.

Winds remain unchanged in character, and the force has been fresh to light.

Temperature.—The variations of both maximum and minimum show a defect of 5° to 12° in several places. The highest temperature in the shade was 173° at Cuddapah, and the lowest 51°, at Cawnpore

Cloud and Humidity.—The sky is cloudy at Sirsa Mormugao, Cochin, Masulipatam, Cuddapah, Coimbatore and Trichinopoly.

Rain.—Hyderabad (Sind), Masulipatam, Calicut and Bushire report light to moderate showers.

Weather continues fine and settled over nearly the whole country.

N. LESLIE,
Meteorological Reporter for Western India.

The goods traffic on the B. B. and C. I. Railway for the week ending 23rd February, shows a decrease on the corresponding week of 1906 of 56,961 maunds with an increase of Rs. 13,152 in the earnings.

BY THE WAY.

SIGNOR CARDUCCI.

The literary bias of Signor Giosue Carducci is said to have been due to the severity of his father. He had a pet falcon and a tame wolf. His father gave away the one and wrung the neck of the other. Hence the young Carducci took a violent dislike—not to his father, but to Manzoni, his father's favourite author. Manzoni being a docile Conservative, Carducci, in order to oppose him, had to become a Radical. He was for forty-five years Professor of Literature at the University of Bologna. His stipend was small, and a few years since he found himself reduced to selling his library in order to endow his family. Queen Margherita bought it for a generous sum on condition that the poet would consent to retain enjoyment of it until his death. He was so impressed by her generosity that he changed his political opinions, and, to the disgust of his Republican friends, became a supporter of the dynasty.

EX-M.P. AS LITERARY DEVOTEE.

Mr. F. A. Newdegate, who has announced his intention of erecting a monument to George Eliot near her birthplace, belongs to a family which represented North Warwickshire in Parliament, almost without break, for a couple of centuries, and he himself sat for the Nuneaton Division for fourteen years. He went down before the Liberal hosts last year, his successful opponent being the miners' agent of the district. Mr. Newdegate is not again seeking election for his old constituency, but is promoting the candidature of a local barrister. There is an appropriateness in the owner of the Arbury estates offering a commemoration pillar to the novelist whose family for three or four generations were agents of the Newdegate properties in both Warwickshire and Staffordshire.

PINEAPPLES FROM NATAL.

A serious attempt is being made at the South African Products Exhibition by Natal to introduce her pines to the notice of the British public; over twelve tons are to be received weekly from the Garden Colony and disposed of in the exhibition at prices which will bring this luscious fruit within the reach of those with very moderate means. The Natal pineapple is pronounced by experts to be superior in flavour to those coming from other countries, and shipments already received are in first-class order and have realised good prices in the West End. Genuine South African lunches will be provided at the exhibition, for the menu will include Orange River Colony beef and mutton, Cape Colony and Natal fruit, Natal coffee, and tea sweetened with Natal sugar, biltong (pemmican made from springbok, while cigars from Cape Colony, with cigarettes from Rhodesia, will finish of the repast.

THE CONSUMPTION OF SPIRITS.

The total consumption of spirits in the United Kingdom during the past year amounted to 39,302,480 proof gallons, as compared with 39,369,766 gallons in the previous year—a decrease of 67,286 gallons. Estimating the population at 43,600,000, this quantity works out at 90 of a proof gallon per head which, according to the figures given in the last Report of the Inland Revenue Commissioners, is the same as for the last financial year, but compares with 93 in 1904-5 and 99 in 1903-4. The highest point touched was in 1899-1900, when the consumption worked out at 1·17 proof gallons per head of the population.

"THE REFORMER'S TREE."

Ex-Sergeant Owen, who was twenty years in the Metropolitan Police service, and spent a considerable portion of that period on duty in the West End, has published a little book, "Hyde Park" (Simpkin, Marshall), in which he gives some of his reminiscences. Among other things he has something to say concerning the "Reformer's Tree," which, he says, was in 1875 "a stark, blasted-looking old trunk, dead as a door-nail." It finally disappeared in the year mentioned, having been destroyed by fire—the work, it is believed, of mischievous boys. All that remained of it after the fire was removed by the Park authorities.

THE FRENCHMAN AND THE FLOWERS.

It may not be generally known that police petrol Hyde Park all night as well as all day. This is necessary for many reasons—to protect the flowers being one of them. In this connexion ex-Sergeant Owen tells the story of a French restaurant-keeper. It was noticed one summer that wholesale robberies of flowers were taking place in the Park. For a time the police were puzzled; but one morning, very early, they saw the Frenchman enter the Park on his bicycle, and they watched him. He was noticed to proceed down the roadway that runs alongside the Flower Walk and parallel with Park-lane, jump off his machine, hurriedly help himself to flowers, and make off. A ragamuffin-looking man who had been lounging on a seat close by and saw what had occurred rushed into the roadway and stopped him. "Vat do you stop me, you dirty scamp?" demanded Monsieur. "You can call me what you like," replied the man, "but I am a police-officer, and shall take you into custody for stealing those flowers."

"A LOT OF MONEY."

The consternation of the Frenchman can be more easily imagined than described. To the station he had to go, and there he had the impudence to tell the inspector that he did not think he was doing any harm, for he had taken flowers several times before and had not been interfered with. This was a gratifying admission, for it left little doubt as to who the miscreant was. The consequence was that Monsieur received the full benefit of the fine (£5) at Marlborough-street Police-court. He remarked, "It was a lot of money to pay for such few flowers." Probably, but, as ex-Sergeant Owen says, it was a mean offence, and the Frenchman really deserved all it cost him.

SHORT PEOPLE WHO LIVE LONG.

So far from being, as stated by a contemporary, the "patriarch of dwarfs," the late "Field-Marshal" Tom Thumb, who died recently at the age of seventy-three, would have been considered youthful by some of his diminutive predecessors. It is true that Lucia Zarate, a young lady almost exactly the height of the *Westminster*, died at twenty-six from cold and exposure in a snowbound train in America; "General" Tom Thumb, whose watch-chain Lucia had to lock up to, only saw forty-five birthdays; and Jeffery Hudson, who began his professional career by stepping out of a pie at a Court banquet, was but sixty-two when he died in the Gate House Prison. But Richard Gibson, Evelyn's "compendium of a man" and miniature-painter to Charles I., was in his seventy-fifth year when he died and his wife, who, with Richard's help, made up 7ft. 2in., survived to eighty-eight. More patriarchal still was Count Boruwlaski, the witty and scholarly Pole and George IV.'s "perfect model of elegance," who carried his thirty-nine inches to within three years of a century.

THE AIDE-DE-CAMP AND HIS CHIEF.

In some Military Memories of the late Sir Archibald Alison in the March *Cornhill* occurs the story of a somewhat ludicrous incident, which took place when that soldier was connected with the Ashanti Expedition in 1873. Sir Archibald, who was suffering from the malarious climate, was advised to take a specific dose, which though probably most salutary, was certainly rather nauseous. His aide-de-camp handed it to him and advised him to hold his nose in taking it. "But, my dear fellow," said he, "how can I?" pointing to his empty sleeve. "Don't let that stand in your way, sir," replied the aide-de-camp, seized his General's nose, and held it tightly till the dose was swallowed. Strange duties sometimes fall to the lot of staff officers on service, but it is seldom that an aide-de-camp, can boast of having taken such a liberty with his chief.

THE ATTRACTIONS OF ACTRESSES.

A more or less cynical male observer contributes the following verses to this week's *Truth*:—

A Daily, I observe, inquires
  Why actresses attract us men,
Which stimulating theme inspires
  The ink of many a scribbler's pen.

And some write that, and some write this
  ('Tis mostly pretty futile rot),
But all alike the point they miss,
  Nor touch the question's central spot.

That point is this: The sirens who
  Parade the histrionic boards
Are merely types, condensed in few,
  Of all their sex's countless hordes.

Id est, ALL women ('neath the rose
  'Tis spoke) are actresses who play
A made-up part, and strut and pose
  Upon the stage of every day.

Whence follows it, as you can see,
  If we mere men in love must fall,
Or with an actress it must be,
  Or else with woman not at all.

Floriline:—For the Teeth and Breath.—A few drops of the liquid Floriline sprinkled on a wet tooth brush produce a pleasant lather, which throughly cleanses the teeth from all parasites or impurities, hardens the gums, prevents tartar stops decay, gives to the teeth a peculiar pearly whiteness, and a delightful fragrance to the breath. It removes all unpleasant odour arising from decayed teeth or tobacco smoke. "The Fragrant Floriline" being composed in parts of Honey and sweet herbs is delicious to the taste and the greatest toilet discovery of the age. Of all Chemists and Perfumers Wholesale depot, 33, Farringdon Road London England.

THE LADIES' CORNER.

THE NEWEST PAILLETTE TRIMMINGS.

Quite the latest thing is the paillette and bead trimming which does not show any of the material on which it is worked, writes our lady correspondent in Paris. The paillettes are always of the smallest possible size, and are used to form of themselves a background, upon which elaborate petterns are worked in beads and bugles, or sometimes in chenille and beads. This idea lends itself to beautiful effects, because the background can be covered with dull paillettes of one shade, while the design is carried out in glittering beads of another tone of colour. A beautiful combination is a background of mother-of-pearl paillettes, with the design carried out in seed pearls and silver beads. In this way you have several shades of white and this embroidery is eminently successful when combined with ivory silk guipure and crepe de Chine. The "one dress, one colour" system is still considered the most correct but I have lately noticed several tones of the same colour introduced on the same dress; for example, a dinner grown of Sevres blue crepe de Chine, with embroideries in pale grey-blue paillettes and electric-blue beads. In this case there were folds of electric-blue velvet on the front of the bodice, and the general effect was original and attractive. Evening gowns of dark crimson mousseline de soie are in favour just now, especially for taking down to Monte Carlo; and these, too, are often trimmed with dull crimson paillettes and ruby-coloured beads. Crimson seems likely to be popular during the early spring months, and in some of the tailor-made walking gowns I have seen it combined with navy blue. This combination seems to take us back to the days of our youth and I do not record my vote in favour of it. "Crimson and navy" is just a little too suggestive of the ordinary bathing costume.

ABOUT FANS.

Fans have fashions, and are almost always pretty, from the simple little paper fan to the most expensive specimen of modern art worthy to be treasured by the collector. Old fans, of course, are always in fashion. What was considered lovely yesterday no longer pleases to-day, and charming new designs are constantly to be seen in all the shops. The peacock fan, which made its appearance a few years ago, has still a wonderful vogue, and it is now with us mounted on sticks resembling mother-of-pearl.

PINAFORE BODICES.

The pinafore effect is still very prevalent, and assumes many varieties of shapes, one of the most favoured style is the wide-shoulder epaulette and brace cut all in one. The cross-over corsage is another modified pinafore form, the under-sleeve and chemisette being generally of lace or finely-pleated or tucked lawn or spotted muslin. Stripes will be very general, and it is rumoured that the striped cotton voiles will be much in evidence later on, both in wide and narrow stripes. The bodices will be very freely trimmed with lace and the skirts with cross bands and folds of the material, headed with tiny knife-pleatings of taffetas.

BOMBAY VOLUNTEER RIFLES.

REGIMENTAL ORDERS BY MAJOR R. W. L. DUNLOP, COMMANDING B. V. R.

Bombay, March 21.

933 Detail—Sunday the 24th Instant.

The Battalion will parade for Divine Service.

Fall in at the Gymkhana end of the Parade Ground at 6 p m.

Dress. Uniform with Forage Caps, Putties and Side Arms. Medals to be worn.

934 Rifle Meeting—It is notified for information that the following Matches will be fired at Ghat Kopar as under :—

Friday the 22nd instant—All Comers Match, commencing at 7 a m.

Saturday the 23rd instant—Match No 5, commencing at 7 a m.

Saturday the 23rd inst Cadet Match No 10, commencing at 7 a m.

Sunday the 24th instant—Match No 6, commencing at 7 a m.

G. D. PRICE, Capt.,
Adjt., B. V. R.

BOMBAY VOLUNTEER ARTILLERY.

REGIMENTAL ORDERS BY LIEUT.-COL. L. P. RUSSELL, COMMANDING, B. V. A.

Bombay, March 21.

204 DRILL INSTRUCTION.

There will be Drill and Instruction at the old Saluting Battery, Apollo Bunder daily at 7-30 a.m.

The Head-Quarters of No 2 Co B V A at Nesbit Road will be open every night for Drill at 9 p.m.

The above parade are specially ordered to enable non efficients to make themselves efficient by the 31st instant in accordance with Rule 12 of Corps Rules to which special attention is drawn.

205 COMPETITIONS.

The following Competitions will be held as under :—

Competitions.	Place.	Date and Time.
I Layers	Mahaluxmi Fort.	30th March 7 a m
II Wheal Cup	Do	6th April 5 p m
III Hamilton Shield Inter Company	Crescent site (Opposite Army and Navy stores.)	13th April 4-30 p m
IV D R F	Saluting Battery.	20th April 5 p m

Entries for D R F Competition to be in Head Quarter office by morning of the 19th Inst April.

Entries for Layers Competition to be in Head Quarter office by morning of the 29th Inst.

Attention is drawn to the Hamilton Shield Competition which has been altered to an Inter Company Competition with reference to above competition.

Instructional parades will be held as under.

D R F Every Wednesday evening until further orders at the saluting Battery at 7 p m.

Layers at Mahaluxmi Fort at 7 a m on the following dates. March 21st, 25th, and 28th.

208 CLASS FIRING.

The British Infantry Range at Colaba will be available for Class Firing on Saturday the 23rd instant at 4 p.m. and on Sunday the 24th instant at 7 a. m. It is requested that every member who has not fired his class will endeavour to do so on the above dates.

F. C. JENKIN, Lieut., R. A.,
Adjutant B. V. A.

AN EX-POLICE COURT MISSIONARY.

Some of his Trials and Hardships.

Mr. Cuthbert Shepherd, of Kenmare, Lancaster Gardens, South-end-on-Sea, is an earnest evangelist, who until lately was engaged in the trying work of a police-court missionary for the Rochford Hundred of Essex. His arduous and exacting duties some time ago told upon his health, and he became a victim to constipation.

That he is now strong and well again is due entirely to Bile beans. "At times I hardly knew what to do with myself." Mr. Shepherd told a Southend journalist: "If I was not in acute pain I was very drowsy, and my work was extremely irksome. I had acute pains in the head, which prevented me from sleeping and when I did manage to lose consciousness my slumber was so heavy that when I awoke I felt weary and unrefreshed.

"Cycling and walking had been two of my favourite pursuits, but I was unable to take any interest in either. I had always been a hearty eater, but often I had a positive distaste for food, and after every meal there was a fresh attack of the pains in the head and the drowsy feeling that almost incapacitated me. I tried all sorts of remedies, but I could discover nothing to give me permanent relief until I was persuaded to try bile beans.

"Within a short time after commencing with Bile beans a feeling of renewed life came into me, such as I had not experienced for many years. The pains and drowsiness vanished, refreshing sleep took the place of restless nights, and I could eat and enjoy my food. I continued with Bile beans until I was quite free from those conditions that had before so severely handicapped me. I am now in perfect health. Being so well known through my public work as a police-court missionary and a lay evangelist, I feel that the great benefit I have derived from bile beans might lead to the same good being derived by others who are suffering, so I give the Bile Bean Co. full permission to use my testimonial for this end."

Be guided by Mr. Shepherd's experience; see that you get the genuine remedy. All bhemists stock Bile Beans, at Re. 1/-per cox, and Rs. 2/4 for family size containing three times the quantity.

FREE SAMPLE COUPON.

Cut out this coupon and forward it together with one anna stamp to the Bile-Beans Co.'s Head Indian Depot, 9, Dalhousie Square, Calcutta, to obtain a dainty free sample box of Bile-Beans.

Write address clearly.

"Bombay Gazette," 21st March, 1907.

MEN AND MATTERS.

A GALLANT PRINCE CONSORT.

PRINCE HENRY of Holland, Queen Wilhelmina's consort, who took an active part in the rescue work from the terrible wreck of the *Berlin* is noted for his extreme simplicity of manner and dislike for Court etiquette. At the time of his marriage, there were signs that he would not be popular with the people—they were so devoted to their young Queen that they regarded him with something akin to jealousy; but time has changed all that, and now the Prince is as much a favourite as the Sovereign herself. As Duke Henry of Mecklenburg-Schwerin, his Royal Highness was seldom in the public eye; but he is a member of one of the oldest royal houses in the world, and is proud of the fact that he is a Wend, or, in other words, of Slavonic origin. The Prince is very fond of travelling, and has been a great deal in India. An accomplished musician, it is said that he has induced Queen Wilhelmina to interest herself in music, to which she was hitherto more or less impartial. He is also a fine horseman and is devoted to all kinds of sport.

THE KING'S MESSENGER.

Mr Arthur Herbert, who was one of those who lost their lives in the ill-fated *Berlin*, was a member of that most interesting body, the King's Foreign Service Messengers. It is the duty of these couriers, who are nine in number, to carry despatches from the King and the Foreign Office to our ambassadors abroad. Mr. Herbert was travelling on the fortnightly service to Constantinople. Every Tuesday a messenger journeys by Harwich and the Hook of Holland—one week to Constantinople, and the next to St. Petersburg. On the former route he visits Berlin, Vienna, Belgrade, Sofia, and Constantinople, and drops his despatches on the way for The Hague, Darmstadt, Munich, and Bucharest.

THE SILVER GREYHOUND.

The railway companies make special arrangements for the King's Messenger, although he is an ordinary fare financially. He is by courtesy free of Customs, which facilitates the rapid travel which is the main purpose of his work. He carries a six-inch silver-gilt badge and a number. The badge consists of the Royal arms, motto, and E. R. in an oval surmounted by a crown, and from it hangs a silver greyhound, which gives the Messengers their romantic nickname—the Silver Greyhounds. He also has a courier's passport and a handsome uniform. The passport, signed by the Secretary of the Foreign Office, bears the Royal coat-of-arms and requests "all whom it may concern" to allow the King's courier to "pass freely," and to "give him all the assistance and protection of which he may stand in need."

QUEEN VICTORIA'S BISCUITS.

The uniform is never worn except in time of war, when the courier wishes to pass through contending countries. It consists of a blue frock coat with gilt buttons, a gold-edged waistcoat, scarlet-striped trousers, and peaked cap with the crown and E. R. in gilt in front. The messenger carries his precious despatches, which he must guard with his last ounce of blood against an enemy, in a canvas bag, tied, labelled, and sealed. The despatches do not always deal strictly with matters of State. The courier is frequently employed in carrying personal messages from the King and Queen to their Continental relatives. During the late Queen Victoria's reign, he sometimes carried such trifles as specially-made English shirts for our ambassadors, and hats and bonnets for the Queen's lady friends. For years, indeed, a Messenger would call each week at Brussels to receive from the Court kitchens a box of special biscuits, of which the Queen was very fond. The box of biscuits was solemnly sealed up at the British legation with the official seal, and conveyed with the utmost care and privacy to Windsor.

"BEAU GROSVENOR."

Lord Ebury, who has entered such a vigorous protest against Pageantry, "at a time when money in heaps is wanted, and not forthcoming, to educate the nation to a sense of the dangers which it is courting," is a grandson of the first Marquis of Westminister, and was for many years well known in Society as the Hon. [illegible]ert Grosvenor—or "Beau Grosvenor," as his many [illegible]ds delighted in calling him. After being educated [illegible] Harrow and King's College, London, he entered the First Life Guards, and was a Liberal M.P. from 1865 to 1874. His beautiful country seat, Moor Park, at Rickmansworth, upon the decoration of which thousands of pounds have been spent, is one of the finest old places in England, and was once the abode of Cardinal Wolsey and also of the ill-fated Duke of Monmouth. The story goes that when the Duke was beheaded, his sorrowing duchess ordered the decapitation of every oak-tree in the grounds of Moor Park. The present Lady Ebury is a daughter of the first Lord Annaly, and was at one time considered one of the most beautiful women in England.

SOCIETY LADY'S BOTTLING BUSINESS.

Lady Warwick's sister, Lady Algernon Gordon-Lennox, is establishing a fruit-bottling business at Broughton, Oxfordshire. This popular Society lady has always evinced a genius for organisation, and her new enterprise is certain of success. A woman of perfect taste, she is one of the best dressed members of Society. There is no cleverer lady gardener in England. She designed the beautiful gardens at Broughton Castle, with their hundreds of different kinds of tea-roses. Broughton Castle, the seat of Lord Saye and Sele, is lent to Lord Algernon Gordon-Lennox. It is an exceedingly picturesque place, surrounded by a broad moat, and standing amid lovely scenery. A considerable portion of the house, including the great hall, dates to about 1300. It is in its original state, and the ivy-covered walls bear the marks of battery by cannons during the Civil War. Lady Algernon has done much to promote village industries by forming classes. She secured the order for the wrought-iron lamps for the electric light in the Chapel of the Pyx at Westminster. The work was executed under her personal superintendence in a village near Broughton Castle. Dana Gibson the artist, has ordered carved woodwork for his New York residence from Lady Algernon's classes. It is almost unnecessary to add that Lady Algernon is beautiful, for she belongs to a family famous for good looks.

THE FIRST LADY ENGINEER AND SURVEYOR.

Miss Alice Perry is a tall, handsome girl, with a firm mouth, dark and mischievous-looking eyes and a profusion of dark hair. She suggests any vocation that requires good looks, good spirits, and a plentiful supply of wit to sustain it. No one would imagine that she was a qualified engineer, and that she held the appointment of county surveyor of Galway. Yet this is quite true. When her father, the late Mr. James Perry died, she was temporarily appointed to succeed him, and so well has she done her work that she is now permanently chosen. The post under her father's *regime* was worth £1,000 a year. It must be somewhat disheartening to those interested in woman's work to learn that the salary and emoluments have now been reduced to £500—just half of their former magnitude.

WOMAN WORKERS.

To Shepton Mallet, in Dorset, belongs the honour of having the first District Council in England which has appointed a lady Medical Officer of Health. This is Doctor Annie Wainwright Hyatt, the daughter and deputy of the present officer, Miss Hyatt, after training at the University College, Bristol, came to the Royal Free Hospital, London. She has obtained the degrees of M. B. and B. Sc., and has had considerable practice. Lady doctors in public institutions are extremely common nowadays. Scores of them have signed the declaration in support of woman's suffrage. Lady engineers are rarer. The first woman to pass the civil engineer's examination was Mdlle. Kanyersky. She presented herself before the examiners in Paris, and came through the difficult ordeal with flying colours. She now holds an important appointment on the Russian railways. In reactionary Russia women bulk largely in many of the liberal professions. There are several women architects, one of whom carried off the premium in an open competition for the best design for a technical college.

WORLD'S WEALTHIEST WIDOW.

Mrs. Russell Sage is ridding herself as quickly as possible of the £30,000,000 which came to her on the death, last July, of her husband "Uncle Russell" Sage, described as "the richest and meanest man in New York." Striking, indeed, is the contrast between "Uncle Russell's" parsimonious cherishing of his many millions and his philanthropic widow's open-handed disposal of them. The worthy old lady (she is now seventy-six) was a penniless school-teacher of forty when she married "Uncle Russell." A quiet, clever, placid woman, she managed her difficult husband to such good effect that he left her the whole of his fortune, knowing that her charitable disposition would induce her to dispose of it usefully. Doubts have been cast upon her motives, but her close friendship with Miss Helen Gould speaks for itself.

DR. JOHN BOURNE, who has died at Weardale at the age of eighty-five, was educated at the Grammar School at Wolsingham, and was intimately acquainted with the family of the supposed prototype of Mr. Wackford Squeers, of Dotheboys Hall, immortalised in "Nicholas Nickleby." In his opinion Dickens's story so far as Dotheboys Hall was concerned, was exaggerated and he would not admit that exceptional punishment was ever meted out to the pupils of that famous academy.

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It is the best, purest, and most easily assimilated of all prepared foods.
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It maintains health and vitality, and restores them when the health is impaired.
It can be prepared in various ways according to Season and palate.
It can be taken hot or cold, and is ready in a few moments in either form.
Sold in two sizes by all Agents in India, Burmah, and Ceylon; and
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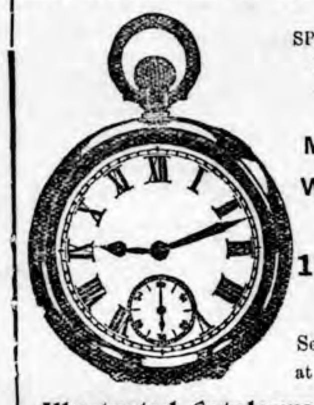
When your vitality is low, you are miserable all the time.
You are languid and depressed, your nerves are weak, and your appetite is poor. Read what
Ayer's Sarsaparilla
did for the invalid daughter of a grateful mother:
"My daughter had for a long time been troubled with violent headaches and sleeplessness. She was pale, had no appetite, and was losing flesh rapidly. She tried various remedies, but received no benefit until she commenced using Ayer's Sarsaparilla. After taking half a bottle she began to feel better. By a continued use of this medicine her appetite returned, her cheeks began to fill out and show color, she gained in strength, her headaches disappeared, she slept better, and now says she feels like a new person."
There are many imitation Sarsaparillas.
Be sure you get "AYER'S."
Prepared by Dr. J. C. Ayer & Co., Lowell, Mass., U. S. A.



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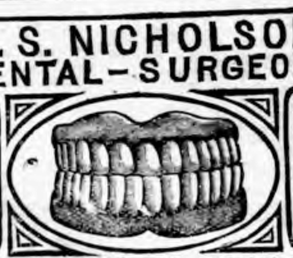

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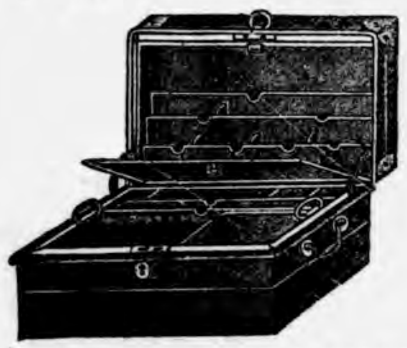

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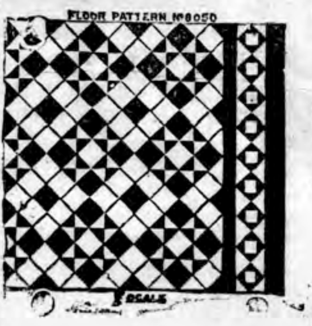

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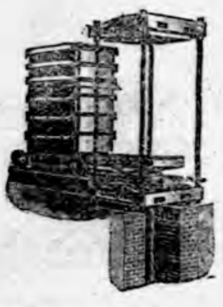

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SUPPLEMENT.

THE Bombay Gazette.

BOMBAY: THURSDAY, MARCH 21 1907.

RAWALPINDI RACES.

(FROM OUR CORRESPONDENT.)

RAWALPINDI, MARCH 19.

The wet weather having cleared, the Rawalpindi Meeting opened with very good prospects. The country is green and the Course in perfect order, but the trial of the trouble that has followed through Lucknow, Meerut and Umballa is in evidence even here. The roll of entries left nothing to be desired, but they are starting for their engagement. The appearance of the Card dispelled such expectation and we learn some of those who entered have not even arrived here. Apart from those disappointments the field that came out provided good sport especially in two jump Races and we also witness two sensational finishes in the Desert Plate and the Maidan Plate. Several visitors have come up and there was very full attendance on the Course, the tenth Hussars being At Home with their band.

PONY HURDLES.

Col. Pringle's Maggie Lauder 10st 1lb......Mr. Creck 1
Sydney Smith's Shamrock 9st 2lbs (carried 9st 5lb) Hon'ble Mr. Annesley 2
Colonel Morris' Rifleman 11st (carried 12st) Mr. Gibbs 3

Also ran.—Rosamund 10st 5lbs and Rudolph 9st 2lbs (carried 9st 7lb.)

Betting.—5 to 2 against Rifleman; 3 to 1 Rosamund; 4 to 1 Maggie Lauder and 8 to 1 the others.

The Race Rosamund closely attended by Rudolph and the rest well up showed the way to the mile, where Rudolph led from Rosamund. Then at the half mile Maggie Lauder attended by Shamrock came to the [illegible] and after a good race home Maggie Lauder won by three quarter of a length with three lengths between the other two. Time 3min 18 secs.

NOVICE PLATE.

Fraser's Jessamine 10st 11lbs....................Owner 1
Major Shearman's Akolia 11st ....Mr. Williams 2
Lucké's Torbiz 11st ....Mr. White 3

Also Ran.—[illegible] 11st 3lbs and Rupert 11st.

Betting.—6 to 4 on Jessamine; 4 to 1 against Torbis; 5 to 1 Akolia; and 8 to 1 the others.

The Race.—From a good start Akolia and Jessamine, in company, drew away from the others and raced abreast to the distance where Jessamine drew to the front and won easily by half a length with six lengths between the second and third.—Time 1min 5 secs.

RAWALPINDI GRAND NATIONAL.

Fraser's Diavlo 11st 7lbs.............................Owner 1
Capt Jackson's Ace of Hearts 12st............Mr. Fowk 2
Gatacre's Karim 10st (carried 11st 1lbs).........Owner 3

Also ran.—Taffy 10st and Monte 10st (carried 10st.

Betting.—6 to 4 against Ace of Hearts; 2 to 1 Diavlo and 6 to 1 Taffy, Monte and Karim.

The Race—Karim and Diavlo, in company. showed the way from Taffy all the others being well up, and after the first circuit Diavolo shook off Karim and took a clear lead from him, taffy and the Ace of Hearts lying together and Monte lying last. Three fields from home Taffay fell back and after the last fence the Ace of Hearts drawing away from Karim essayed to catch Diaboo but the latter maintained his lead and won by four lengths with eight lengths between the other two. All fenced splendidly. Time—3min. 24secs.

DESERT PLATE.

Sydney Smith's Palmy Days 8st 8lbs (carried 8st 9lbs).......................................Captain Winter 1
William's Avatar 11st 6lbs ....Owner 2
Major Moore's Gendarme 9st 6lbs............Mr Evans 3

Also ran:—Money Spinner 11st 12lbs (disquilified); Random 9st 6lbs and Discount 9st 4lbs.

Betting:—3 to 1 on Palmy Days; 4 to 1 against Avatar; 6 to 1 Money Spinner and 12 to 1 the others.

The Race:—Discount and Random cut out work with Palmy Days, and Money Spinner lying in the rear. At six furlongs Avatar went up to the leaders and the two kept in front till from the half mile Palmy Days came in front and seemed to be winning easily. When coming up the straight Colonel Kavanagh on Money,

Spinner made a fine effort and in front of the Stand was nearly level but Palmy Days being called upon was able to get home by three quarter of a length, six lengths dividing second and third. Time—2 mins 59 secs. As Money Spinner's rider did not weigh in, the pony lost his place.

MAIDEN PLATE.

Major Popham Young's and Mr Crandrett's Happy Go Lucky 9st 2lbs...............................Southall 1
Major Walters' Sabbyanna, 9st 11lbs......Shibsingh 2
Mr Lee's Ringlette, 9st 5lbs..................Capt Winter 3

Betting:—Evens Happy-Go-Lucky. 3 to 1 against Sabbyannie, and 6 to 1 against Ringlette.

The Race:—Sabbynanie shot out from the start and settled down with a lead of four lengths from the other two. Then from the quarter mile Happy-Go-Lucky began to go up to the leader and catching her up in the rails, there was a great race home. Happy-Go-Lucky winning by half a length; ten length between second and third. Time—1min. 21secs.

KULDANNAH PLATE.

Mr. Sydney Smith's May Queen, 8st 3lbs......Bisesar 1
Capt. Toogood's Maranta, 10st 9lbs......Capt. Winter 2
Col. Doran's Lucky Bell, 9st...........................Beehan 3

Alsa ran:—Margaret, 10st 3lbs.

Betting:—3 to 1 on May Queen, 2 to 1 against Maranta, 6 to 1 against Lucky Bell, and 12 to 1 agains Margaret.

The Race.—Margaret and May Queen altogether forced the pace for three furlongs. Then May Queen shoot off Margaret and held a clear lead which she kept to the end and won comfortably by three lengths from Maranta who overhauled Margaret at the distance and latter easing of let up lucky into the third place, eight lengths, off Marantha. Time—1 min. 23 secs. were timed by Messrs. Lund and Blockley's chronograph

SHIPPING INTELLIGENCE.

THE City Line steamer City of Bombay, 2941 tons, Captain N McNeil, will sail to-day for Liverpool with a general cargo.

THE steamer Barbarigo, 2821 tons Captain A Giacopello, sailed yesterday for Calcutta with a general cargo.

THE steamer Xema, 443 tons, Captain J W Lloyd sailed yesterday for Karachi via coast ports, with a general cargo.

THE B I S N Co's steamer Umballa, 3426 tons, Captasn C Hugill so will sail to-day for Calcutta, in ballast.

THE steamer Delawari 2496 tons, Captain C Cabat arrived in Bombay harbour yesterday from Kustendge with a cargo of 4680 tons Kerosone oil in bulk.

THE B I S N Co's, steamer Kola, 510 tons, Captain W Moxon, will sail to-day for Persean Gulf via Karachi &c with a general cargo and the following passengers Mr C Quilliard Lt C S Scott, Mr V Gabril, 11 natives and 200 deck

THE B I S N Co's steamer Lhasa, 941 tons, Captain H Mc Diarmid arrived in harbour Yesterday from Karachi. &c with a general cargo and the following passengers Major Grace, Mr Hatton Mr Beck, Mr Mrs and Miss Small Jamadar G Keajle, Mr L Gordhundas and 622 deck.

DEPARTURE OF THE CHINA MAIL.

THE P and O Co's China Mail steamer Arcadia, 3578 tons, Captain T H Hide sailed yesterday for China via intermediate ports, with China and Australian Mails a general cargo, and the following passengers;—From Bombay—Bishop and Mrs J W Bishford, Mr B M Batki, Mr and Mrs, Bebel, and child, Bernewitz, Baron Mr C B Boileau Mr S W Cartwright, Mr and Mrs Cumberland Jones, Mr H S Elliot, Mr F S Evans, Mr and Mrs F H, Fitzgerald. Comdr and Mrs F F Fletcher, and 2 children, Miss Forman, Mr J D Guzder, Mr and Mrs E H Hart, Mr E Jeavanji, Mr Joomabhoy Kanjee, Capt A L, Keogh. Mr Labussiere, Mr Lash, Mrs Lewis, Mr and Mrs, Liebell, and infant, Mr and Mrs F S Madon, Miss Moxon, Mr W E Moxon, Mr E R Newman, Capt Fergus, Paterson, Baron Schilling, Mr D S Siganporia, Mr and Mrs P Sinha, Miss R W Smith, Mr J M Turring, Mrs R Vicajee, and infants, Mr and Mrs N N Wadia, Mr A L Wolf, Mrs H Wood, and 2 infants, Mrs C Yeatman. From Colombo—Mr W Allen, Mr B Atkinson, Mr R P Urash, Mr E F Cameron, Mr A Cavendish, Mr W F Clodd, Mr H P Clarke, Miss H Collamore, Mr O C Connell, Mr and Mrs J Dallison, Mr G I Dawson, Mr J W Davies, Mr J G Finch. Mr K Gadelins, Mr and Mrs W J Gallagher, Mr B de F Garland, Mr and Mrs G N Hodgkinson, Mr L H Hewell, Mr R C Jevons, Mr C A Keelyside, Mr F J King, Mr J F Macgregor. Mr J Macgregor, Mr B Mahony, Mr C W Morham, Miss D B Moser, Capt J R Nasbet, Mr L Paige, Mr G W Peter. Miss K C Pieree, Mrs A Pope Mrs S Rogers, Mr C R Shaw, Rr R Skinner, Rev G Smith, Mr and Snew, Mr and Mrs W L Southam, Mr J W Suggitt, Miss A C Summey, Mr W H Thorne, Mr C G Williams, M E Woodreffe.

MEN-OF-WAR & ROYAL INDIAN MARINE SHIPS.

IN THE STREAM.

H M S Hermes	Capt Nicholson	R Navy
R I M S Dufferin	Comdr Black	R I Marine

IN GOVT. DOCKYARD.

R I M S Northbrook	Lt A E Harold	R I Marine
R I M S Elphinstone	Lt G H Finnis	R I Marine
Three Torpedo Boats		Royal Navy
H M S Sphinx	Cmdr Bowman	R Navy
H M S Lapwing	Comdr Barker	R Navy

VESSELS IN THE HARBOUR—Mar. 20.

Alsana	2812	Morgan			T M & Co
Africa	1307	McLean			M M & Co
Akbar	1440	Baldwin			H O Joosub
Bedouin	2343	Sandow			K N & Co
Belle of France	2468	Leslie			Cory Bros & Co
Clematis	2529	Davis			A Yull & Co
Coquet	2865	Walker			T M & Co
Dumbea	3219	Beyer			M Maritimes Co
Delavare	2496	Cabot			
Goalpara	1358	Morrison			M M & Co
Helios	860	Kundsen			F F C & Co
Island	3360	Brooks			M M & Co
Imaum	270	Wigdahl	Antwerp		K Nixon & Co
Lalenan	2273	Ross			K N & Co
Morienfels	3560	Meifers			Glade & Co
Naseri	911	Primrose	P Gulf	23-3	B & P S N Co
Newbridge	2397	Notman			G G Typar
Nawab	2041	Clingan			T M & Co
Ormidale	2305	Hamilton			K Nixon & Co
Putiala	1929	Seddon			M M & Co
Peninsular	2919	Palmer	Aden	23-3	P & O Co
Queda	4944				M M & Co
Rahmani	1872	Storey			B & P S N Co
Shanjehan	2566	Davison			Shah S N Co
Tientsin	2555	Grant			Shah S N Co
Umta	8492	Lorne			M M & Co
Unity	922	Targessen	R'goon		W & A G & Co

VESSELS IN DOCK—Mar. 20.

PRINCE'S DOCK.

Shed.	Vessel.	Ton.	Capt.	Destination	Date	Agents.
A	Kt Templar	4601	Billett	Kobe	25 3	K N & Co
B	Kirkfield	2289	Dermody	N F		F Muir & Co
C&R	City of London	5092	Black	K'chi	22-3	K N & Co
D&E	Manoton	6720	Edwards	A'werp	26-3	T M'son & Co
F	Quiloa	4941	Andrews	Calcutta	21-3	M M & Co
K	Kagoshima Maru	2731	Kori	Kobe	26-3	N Y Kaisha
L	Somali	1623	Birch	Durban	5-4	A Strandes
M	Devanha	4785	Hide	Repairing	N F	P & O Co
	Umhlali	2145	Richards	M'borough	26-3	R A Willis
P	Hoseinee	993	Jenkins	Mauritius	23-3	B & P S N Co
Q	King Frederick	2397	Jones	Genoa	23-3	J M & Co
Q	Oolobaria	3436	LeGrand		23-3	M M & Co

H W P D

Penani	852	Esmail	B'nagar	23-3	Ro S N Co

VICTORIA DOCK.

1	Scindia	3253	Abrey	L'pool	25-3	W & A G & Co
3	Beatrico	2139	Randall	Kobe	23-3	H S Hussain
5	Aston Hall	2323	Gribble	L'pool	313	K N & Co
6	Wellington	3626	Tait	Hull	15-3	W & A G & Co
7	Shirala	3400	Scott	N F		M M & Co
8	Semirames	2444	Wintarhatter	Trieste	22-3	A L S N Co
10&11	Colaba	3893	Robertson	A'werp	23-3	M M & Co
12	Caledonia	3522	Tocque	London	30-3	P & O Co
15	Baluchistan	1711	Davies	N F		M M & Co
16	Hindustan	2389	Haig	D'kirk	25-3	W & A G & Co

H W V D

Lhasa	936	McDiarmid	K'chi	22-3	M M & Co

M W D D

Bahaduri	829	Fakeera	Mang'lore	22-3	Bo S N Co

ARRIVALS.

Mar.	Vessel.	Commander.	From.
20	Delawari s Lhasa s	Cabot Diarmid	Kustaudge Feb 27 Karachi Mar, 18

DEPARTURES.

Mar.	Vessel.	Commander.	Destination.
20	Orestafeis s Istek s Mohammadi s Mozaffari s Barbarigo s Arcadia s Xema s	Meller Ticae Dexter Moloney Giacopello Hide Lloyd	Hamburg, &c Hongkong Persian Gulf Jedah, &c Calcutta Shanghai Karachi &c

The following vessels obtained their portclearances yesterday:—
Steamer City of Bombay, McNeil, for Liverpool.
" Kola, Moxon, for Persian Gulf.
" Umballa, Hugill, for Calcutta.

The following vessels began to load yesterday:—
Steamer Coquet, for China, &c.
" Beatrice, for China, &c.

MADRAS.

ARRIVALS.

Mar	Vessel.	From
11	Dunolly	Calcutta
15	Sirsa	Bombay
18	Matiana	London
	STEAMERS EXPECTED.	
18	Tara	Rangoon
19	Henzada	Calcutta
19	Lunka	Calcutta
19	Sealda	Rangoon
20	Congella	Calcutta
21	Clan Fraser	Coast
21	Clan Macalister	Liverpool
22	Nurani	Calcutta
24	Colombo Maru	Penang
25	Ranenfels	Antwerp
26	Nisam	Bombay
28	Camberwell	London
28	Clan Frompbell	Coast
April 2	Clan Lindsay	Liverpool

The dates are approximate only.

PASSENGERS PER S. S. "DUMBEA."

THE following passengers proceed to Marseilles, &c., by the Messageries Maritimes Coy's s.s. "Dumbia," to-day from V. Dock No. 2. There will be the usual medical inspection of the soloon passengers in the shed at 12-30 p. m. Native servants and ayahs and all the dock passengers must be present at the Prince's Dock. Disinfecting Station, at 10-30 a.m., with all their baggage:—

Mr G S Arandel, Miss Arandel, Mr and Mrs Amstutz, and child, Mr Abdul Karim, Mrs C Aron, Mr Atma Rai, Mr Basheshar Lingh, Mr Bhola Singh, Mrs Boyd, and 3 Children, Miss Berkin, Mr Baillehache, Mrs F H S Biddulph, Miss Bellingham, Mr and Mrs Beaumont, and 2 Children, Mr and Mrs Brault, Mr T Beck, Mr Bhota Singh, Miss H W Bernard, Mrs and Miss Bose, and Child. Mrs Buist, Mr. Bhajiwalla, Mrs Butler, Nurse and Child, Col Burrard, Mrs Blakeway, Mrs Biddulph, Lieut Chamberlayne, Mr Chand, Rev Campbell, Mrs Campbell, Child and Infant, Mrs Courtney-Haigh, Capt Carnegy, Mr Combes, Mr A A Carnegie, Mrs Coote, Capt Corbett, Miss Cole, Mrs Cooke, Lieut Cadell, Miss Clarke, Mrs Chatelet, Mrs Delfmer, Lieut-Col C J and Mrs and Miss Dennys, Mrs A B Drummond, and Child, Capt Drummond, Mr and Mrs Duber, Mr Dinshaw Merwan. Mr Dadysett, and 2 Messrs Major and Mrs Dhobbie, Mrs Dubas, Mr Donege, Lieut Davidson, Mr A H Drasup, Mr and Mrs B Dube, Mr Danvergne, Mrs Francis, Mr Firrossudin, Lieut Mc Gaun, Mr J A Gubbay, Mrs B Glaysse, Mr A B Greenwood, Mr W Harris. Mr and Mrs Hedges, and Child, Capt and Mrs H H Hulse, Major and Mrs F B Hill, Lieut J Hardcastle, Miss Hudson, Mr H Hotz, Mr E Hota, Mr W Harris, Mr G B Howell, Capt Johnston, Mr Karpeles, Capt Knox, Mr and Mrs Laporte, Mr Luquet, Mrs E B Lang, Maj B B Lang, Maj and Mrs Lamotte, Mr, Mrs and Miss Lancelot-Crosier, Miss Lincoln, Lt J A Muirhead, Mr Misra, Piari Lall, Lieut Murray, Mrs 2 Misses and 3 Messrs Mac-Hatton, Mr and Mrs J and Master Mahony, Mr and Mrs MacLaren, Miss MacLean, Mr MacLean, Mrs R M MacIntosh, and child, Mrs Mac Carthy and Child, Mr Maire, Mrs Mathers and 3 Children Mr Martin, Mr De Miranda, Mr Mahimtura, Mr Majumdar Mr Norledg I W and a Girl, Mr and Mrs Owen and 3 Children, Capt Purvis, Mr and Mrs Pearce and Inft. Mr Patell, Mr Charles Pernon, Rev and Mrs. Ross and Inft, Mrs Riddell, Lieut H C Rome, 3 Misses Ryan, Lieut R B C Raban, Mr G C Rampal Mr John Read, Major and Mrs G Sartorius, Miss Sartorius, Senior Miss Sartorius Junior Mrs E St G Pratt, Mrs Swinckett, Mrs Spence, Mrs Slater, Mr and Mrs Semers Smith, Mrs Shakespear, Mr Sing, Major and Mrs Tweddell, Major H E Tytler, Mr E L Taylor, Mr W T Weaver, Miss Walker, Lieut Whetherall, Mr Wilkinson. Mr G Yokocbian, Mr and Mrs Bowller, and 3 children, Dr Banque, Mrs Bouiller, Mrs Mellier, and 2 daughters Mr and Mrs Martin, and child, Mr and Mrs Lacourt and 2 children Mrs Martin, Mr and Mrs Flenry, and 3 children Mr Dechap and Son, Mrs Romany and daughter, Mr Ali Ben Amar. Mr and Mrs Bethan Moussa, Mr Aissani Hainena, Mr Gide Greslan, Mr Russier, Mr J Panlet, Mrs Rezur and Son, Mr Thomassion, Mr Nicol Mr and Mrs Playonster and 5 children Mr and Mrs Leroux Flips and child Mr and Mrs Leferire and 2 children Mr G Gaillard, Mr Richbicter, Mr Crosfillez, Mr C Burke, Miss Lyda Clarkson, Mr and Mrs Boll, Mr and Mrs Robire, Nurse of Mr Playonst, Nurse of Mr Leroufi Tlipo, Miss L Hollet. Mr Pt Seamps Mr and Mrs Guedon, Mr Brule, Mr Mac Kurer, Mrs Lourent, Capt H W Wilson and servant, Miss Wilson and servant. The Hon'ble Mr Osmond Hastin, Lady Sarah Wilson and servant, Major Gordon Wilson

Port Said—Mr Fireoaux. Dr C A Gelpe, Mrs R Claymen.

Suez—Mr H W Lang.

PAPER-CHASE AT SANTA CRUZ.

There will be a Paper-Chase open to Members of the Bombay Hunt on the 24th instant, meet at the Jackal Club at 7 a. m. Cups will be given by the M. F. H. and the Jackal Club for the first lady and for the first competitor who has not won a race of any description".